DOCUMENT RESUME

ED 167 766	CE 020 020
TITLE	Small Business Management. Volume II: Business Analysis. Entrepreneurship Education for Adults--Program Development and Implementation. Second Edition.
INSTITUTION	Minnesota Research Coordinating Unit for Vocational Education, Minneapolis.; Minnesota Univ., St. Paul. Dept. of Agricultural Education.
SPONS AGENCY	Bureau of Occupational and Adult Education (DHEW/OE), Washington, D.C.
BUREAU NO	498AH60199
PUB DATE	Jun 78
GRANT	G007605299
NOTE	390p.; Not available in hard copy due to reproducibility problems; For related documents see CE 020 015-019
EDRS PRICE	MF01 Plus Postage. PC Not Available from EDRS.
DESCRIPTORS	*Accounting; Adult Education; *Bookkeeping; *Business Administration; *Business Education; Instructional Materials; Learning Activities; Management; Postsecondary Education; Recordkeeping; *Simulation; *Teacher Education
IDENTIFIERS	Entrepreneurship; *Small Business

ABSTRACT

A practice problem in year-end business analysis is presented to provide experience with a system of single-entry bookkeeping as part of a small business management adult education program. The problem simulates an entire business year and includes transactions involving general business revenues and expenses pertaining to most small retailing organizations. A standardized chart of accounts is included which is generally adaptable to computerization and can be applied to most double-entry accounting systems. Data forms are included to aid in compiling the necessary information for a complete business analysis. Complete, step-by-step instructions for filling in the data forms specify the exact input required for each line and column on the data forms. Documentation for the business analysis includes a line-by-line description of each item contained in the table of analysis. The data form number and specific line numbers are also included. Appendixes contain keys to the practice problem and data forms and an analysis and interpretation of the business analysis problem. (JH)

****
*   Reproductions supplied by EDRS are the best that can be made   *
*   from the original document.   *
****

ED167766

SMALL BUSINESS MANAGEMENT
VOLUME II: BUSINESS ANALYSIS

Entrepreneurship Education for Adults -
Program Development and Implementation

Project Directors:	Edgar A. Persons, Ph.D. Gordon I. Swanson, Ph.D.
Project Staff:	Rodger Palmer, Ph.D. Dwight Hyle Patti Hollern
Consultant:	Craig Schauffert

Division of Agricultural Education
University of Minnesota
St. Paul, Minnesota
June 1978

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

The project presented or reported herein was performed pursuant to a Grant from the U.S. Office of Education, Department of Health, Education and Welfare. However, the opinions expressed herein do not necessarily reflect the position or policy of the U.S. Office of Education, and no official endorsement by the U.S. Office of Education should be inferred.

Developed Pursuant to Grant No. G00760529
By the Division of Agricultural Education
In Cooperation with the Research Coordinating Unit,
Department of Vocational Education
University of Minnesota
St. Paul, MN 55108
Funded by the U.S. Office of Education under
Part C - Vocational Education Act of 1963 P.L. 88-210 as Amended
1977

Discrimination Prohibited -- Title VI of the Civil Rights Act of 1964 states: "No person in the United States, shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance." Therefore, the Vocational and Technical Education program, like all other programs or activities receiving financial assistance from the Department of Health, Education and Welfare, must be operated in compliance with this law.

ACKNOWLEDGEMENTS

The work of many has helped shape this program of study. The directors and project staff wish to give credit to some of the people who have made special contributions to this effort:

Earl Bracewell, Lee Kuluvar, Sabra Mumford, Charles Painter, Milo J. Peterson, Donald Priebe and Kiyoshi Yumibe, consultants;

those who served the project on the professional and businessmen's advisory councils;

the instructors who tested the program during its pilot stage--Emil Hierl, Don Jonson, Roger Krueger, Eldon McCabe, Cliff Olson, Mel Sanderson, Manuel Torres, and Clinton Turner;

the staff of the Specialized Data Systems for their expertise in computerized business analysis;

the secretarial staff--Jeanine Stage, Lorraine Meyer and Susan Miller;

and special thanks to the small business entrepreneurs who cooperated with us during the initial phases of project development, demonstration and evaluation.

Table of Contents

INTRODUCTION 1

Chapter I. Small Business Accounting and Business Analysis Problem. 3

Chapter II. Chart of Accounts for General Accounting Systems 23

Chapter III. Data Forms for Small Business Record Analysis 31

Chapter IV. Instructions for Completing the Computer Data Forms 41

Chapter V. Sample Small Business Analysis Report 63

Chapter VI. Documentation for Completing the Business Analysis 83

Chapter VII. Guides to Interpretation of the Business Analysis 105

Chapter VIII. Appendices 115

Key to the Small Business Accounting and Business Analysis Problem 115b

Key to the Data Forms for the Small Business Accounting and Business Analysis Problem 243

Analysis of Brown Furniture Company for Small Business Accounting and Business Analysis Problem 251

Introduction

The year-end business analysis is a crucial step in the complicated process of managerial decision-making. As stressed in Volume I, decision-making can take place most effectively if there are accurate business and family records from which to analyze the year's activities. The educational and decision-making processes are effectively utilized when the business and family progress is analyzed. The Small Business Management Program for adults capitalizes on the understanding and application of economic principles pertaining to the business and family goals. The curriculum and the business analysis lead to the understanding of the economic principles so that the business operator can utilize the principles in making sound management decisions.

A practice problem has been developed to familiarize instructors with a system of single entry bookkeeping. The problem has been detailed to simulate an entire business year. The transactions included in the practice problem are general business revenues and expenses that pertain to most small retailing organizations. Many instructors may feel that their knowledge of bookkeeping does not require them to work through the practice problem. It is, however, strongly recommended that all instructors work through the simulation problem to refresh and upgrade their understanding of bookkeeping techniques. A single entry system has been chosen as a first step in developing recordkeeping skills for those business operators who have little or no experience in keeping the records of their business. The problem can be used effectively with a double entry system but that system is not illustrated in this volume.

A standardized chart of accounts has also been developed for businesses that prefer or require more sophistication in the recordkeeping area. The chart of accounts is generally adaptable to computerization and can be applied to most double entry accounting systems. Facilities are being established to handle the computerization phase of the recordkeeping and year-end analysis.

Data forms have been developed to aid the instructors in compiling the necessary information for a complete business analysis. Regardless of the record system used by the business operator (single or double entry), the forms provide the necessary input for a comprehensive analysis of the financial part of the business.

The basic business analysis contains nine tables. Each table has been designed with a specific purpose in mind. Many of the tables use the same input information, yet the manner in which this information is portrayed leads the instructor and cooperator to understand different aspects of business and family organization and efficiency. The tables, when carefully examined, are a valuable tool in the decision-making process. They allow the instructor and cooperator to:

1) analyze the present situation;

2) locate problem areas;

3) size up the resources; and

4) evaluate the results expected from various alternative courses of action.

When the analysis is expanded to include departmentalization within the business, the above characteristics become increasingly more apparent. It is strongly recommended that the instructors persuade the cooperators to departmentalize their businesses to receive the full benefit of the year-end analysis, yet keep the recordkeeping process simple enough for the beginner to understand.

Complete instructions for filling in the data forms are included to ensure that the instructors know precisely how to record the necessary information for a complete year-end business and family analysis. These step-by-step instructions specify the exact input required for each line and column on the data forms.

Documentation for the business analysis includes a line-by-line description of each item contained in the tables of the analysis. The data form number and specific line number(s) are also included for ease in understanding the way in which the analysis has been formulated. Formulas and instructions in the documentation must be strictly followed to ensure the proper output of information from the business analysis.

Appendices include the key to the practice problem, data forms, business analysis and interpretation of the first business analysis. These exhibits allow the instructor to visually follow the entire sequence from recording the transaction through the business analysis. Although computerization of the analysis will eventually be implemented, all instructors should complete the practice analysis manually to ensure a complete understanding of the relationship between the final business analysis and the original business record from which the data was recorded.

Chapter I.

Small Business Accounting and Business Analysis Problem

A BUSINESS RECORD FOR 1977--AN EXERCISE IN BUSINESS ACCOUNTING
A Family Owned and Operated Furniture Business

Instructions

1. General

Use a sharp pencil. Do not use ink. Be neat and follow the instructions. Although this accounting exercise has been prepared for use with the Data - Rite Record System, (Data Management, Incorporated), the data can be used with other business record books. Study the book and read all the instructions before starting to work on the problem. Quantities should be recorded wherever possible throughout the book.

Many entries have been combined to save the student time. For example, the 52 payroll periods which the business operator recorded have been combined into monthly pay periods. Employer's share and employee's share of withholding taxes have been combined to simplify the problem. In making these types of changes, the essential characteristics of the business have not been altered. All the personal and business names are fictitious and any similarity to real people is coincidental.

2. Enter assets and liabilities for January 1, 1977 into your record book and depreciation schedules as follows:

   a. On the page entitled "Depreciation of Business Property," enter the year of purchase, original cost, and estimated life for all depreciable assets that have been purchased.

   b. Enter the values in the "Remaining Cost To Be Recovered" columns. Enter totals on the balance sheet in the "Summary" section.

   c. Total all columns but do not add depreciation charged this year until the end of the year.

   d. Enter values for both the assets and liabilities for January 1, 1977 on the balance sheet in the "Summary" section as shown in "Assets and Liabilities at Beginning of Year".

   e. Calculate total assets, total liabilities and business operator's net worth from the totals entered on the balance sheet.

3. Enter the January transactions into your record book (receipts, credit sales, expenses, merchandise purchases and supplementary information). Since many transactions have been combined, enter them month by month. Do not post the entire year's sales, then expenses, for example. This defeats the purpose of this practice set. Through this practice set, the student will become accustomed to the normal daily transactions that occur in most businesses. In order not to omit any items, work systematically and place a check mark next to each item after you have completed entry in the record book.

4. Enter the assets and liabilities for December 31, 1977 in the "Assets and Liabilities at the End of the Year" column on the balance sheet in the "Summary" section.

5. Enter totals of December 31, 1977 value of depreciable assets under the appropriate headings on the balance sheet.

6. Enter the totals entered on the balance sheet, calculate the end of year total assets, total liabilities and the business operator's end of year net worth.

7. Add all columns in the record book and bring them forward into the summary sections.

8. Using the percentages given after the December transactions, calculate the household and personal share of utilities. Also, prepare the "Statement of Income" in the "Summary" section. Be sure to indicate the gains or losses that occurred throughout the year on the sale or exchange or capital assets.

9. Calculate the value of unpaid labor from the supplementary data sheet. The necessary data are provided immediately following the end of year inventories.

10. Calculate the taxable net income or profit on "Schedule C." It may be necessary to complete Tax Form C-1 ("Salaries and Wages"), C-2 ("Repairs"), and C-3 ("Depreciation") before completing Schedule C.

Description of the Business

This business, run as a sole proprietorship, was purchased by Al Brown in 1965 together with inventory and display fixtures. It includes a 60' by 80' building which serves as both a place of business and a home for the family. It is located on a lot with more than ample space for customer parking. Mr. Brown financed the purchase of real estate by means of a real estate mortgage. He has a chattel mortgage on the personal property. He also leases a building for storage and set-up of some merchandise on a yearly basis and pays his rent by check.

The business is departmentalized into five major departments and one service department: 1) bedroom, 2) living and dining, 3) kitchen, 4) miscellaneous, 5) used and 6) trucking. Mr. Brown set up his depreciation without assigning any salvage value to any of the items except a cash register and his trucks. He has claimed an additional depreciation on only two capital assets purchased over the years (see starred items on next page).

Inventory of Depreciable Assets

January 1, 1977

Description	Year Bought	Cost	Salvage Value	Est. Life	Annual Deprec.	Remaining Value (Incl. Salvage)
Fixtures & Display Units	1965	$2700	-	15	$ 180	$ 900
Dodge Van	1967	2100	-	10	210	440
Fork Lift	1969	3800	-	10	380	1520
Chevrolet Pickup	1970	3500	$500	5	600	800
Display Unit	1971	300	-	15	20	230
Cash Register*	1972	800	200	10	44	508
Ford Pickup*	1973	2000	250	5	270	1060
Adding Machine	1974	200	-	10	20	189
Building	1965	37000	-	25	1480	22200
		$52400				$27847

*Additional 20% 1st year depreciation claimed.

Beginning Merchandise Inventory*

Description	Value
Bedroom	$ 5600
Living and Dining	8100
Kitchen	7150
Miscellaneous	6210
Used	2550

Beginning of Year - Other Assets

Description	Value
PERSONAL	
Cash surrender value of Life Insurance	$ 760
Savings Account	375
Cash in the Bank	350
Household Goods	3,500
Clothing and Jewelry	750
Family Auto	2,700
Snowmobile	700
Other Personal Assets	2,800
Dwelling	15,860
BUSINESS	
Cash in the Bank	2,925
Petty Cash	100
Accounts Receivable (0-30 days, Craig Osman $802; 30-60 days, John Palmer $105; 60-90 days, Sam Smith $43)	950
Bare Land	3,000
Building	37,000

Beginning of Year - Liabilities

Description	Value
PERSONAL	
People's State Bank (Auto & Snowmobile)	$ 1,966
BUSINESS	
December Sales Tax Payable	300
4th Quarter 1976 Tax Deposits	800
Farout National Bank (Real Estate Mortgage)	29,873
Diverse Credit Agency (Trucks)	4,187
Accounts Payable for Merchandise (Norman Enterprises $1581, Quik Furniture $1446)	3,027

January Transactions

Date	Description	4% Sales Tax	(Not Incl. Sales Tax) Amount
Business Receipts			
2	Received on Account (Sam Smith $43; Craig Oman $802)		$ 845
4	Kitchen Units (Cash Sale - J. Brown)	$ 68	1,691
4	Kitchen Unit (Credit Sales - B. Stage)	11	284
7	Miscellaneous Units (Cash Sale - T. Flynn)	60	1,505
14	Bedroom Unit (Cash Sale - P. Holern)	17	425
14	Bedroom Unit (Credit Sale - S. Furlong)	15	375
20	Living and Dining Units (Cash Sale - D. Hiel)	100	2,497
20	Living and Dining Units (Credit Sale - E. Williams)	17	425
25	Used Units (Cash Sale - N. Salem)	10	246
28	Operating Loan, People State Bank		10,000
30	Miscellaneous Unit - Owners Personal Use	2	50
Business Expenses			
5	Truck Licenses (County Registrar)		57
5	Truck Insurance (Nelson Insurance)		325
6	Truck Repair (Co-op)		86
6	Merchandise Insurance (Farout Bank)		218
7	Window Repair (John's Window)		129
8	Wages (Ed Toolittle - Gross $600, Withholdings $80) FICA $35 Fed $45		520
8	Wages (Emil Gonzales - Gross $500, Withholdings $71) FICA $29 Fed $42		429
9	Window Repair (John's Window)		201
12	Paid on Accounts Payable (Quik Furniture)		500
15	4th Quarter 1976 Deposits of Withholding Taxes (Employee and Employer; Employer's Share $347)		800
16	Personal Draw		800
24	Sales Tax (State Tax Department)		300
30	To Replentish Petty Cash; Truck Wash $8.00; UPS $6.00		14
Items Purchased For Resale			
22	Bedroom Units (Wagner Distributing - Credit)		6,300
23	Kitchen Units (Norman Enterprises - Cash)		3,000
23	Kitchen Units (Sam's Furniture - Credit)		1,500
25	Used Units (Fabrics, Inc. - Cash)		227
Household and Personal Expenses			
5	Recreation		21
15	Hospital and Clinic		84
20	Auto and Snowmobile Payment (Principal $103, Interest $27)		130
25	Gifts		17
27	Groceries		135
29	Church Donations		30

February Transactions

Date	Description	4% Sales Tax	(Not Incl. Sales Tax) Amount
Business Receipts			
2	Received on Account (John Palmer)		$ 55
4	Used Units (Cash Sale - K. Lahti)	$ 56	1,400
5	Bedroom Units (Cash Sale - C. Wicklund)	95	2,375
5	Bedroom Unit (Credit Sale - S. Stugen)	17	425
8	Kitchen Units (Cash Sale - R. Rosco)	93	2,322
8	Kitchen Unit (Credit Sale - B. Copa)	13	317
8	Kitchen Unit (Credit Sale - D. Swanson)	11	286
12	Living and Dining Units (Cash Sale - M. Layman)	220	5,502
12	Living and Dining Unit (Credit Sale - R. Peterson)	16	391
12	Dining Unit (Credit Sale - Z. Leske)	20	507
14	Trucking - Zens		1,170
15	Miscellaneous Units (Cash Sale - E. John)	118	2,955
Business Expenses			
1	Fire Insurance on Building (Nelson Insurance)		307
5	Freight (Hyland Trucking)		411
7	Paid on Accounts (Norman Enterprises $1,581; Quik Furniture $946)		2,527
8	Wages (Ed Toolittle - Gross $600, Withholdings $80)		520
8	Wages (Emil Gonzales - Gross $500, Withholdings $71)		429
11	Fork Lift Repair (Fork Lift, Inc.)		97
18	Personal Draw		600
24	Sales Tax (State Tax Dept.)		300
30	To Replentish Petty Cash; Truck Wash $8; UPS $5; Cleaning Supplies $5		18
Items Purchased For Resale			
3	Living and Dining Units (Probasco, Inc. - Cash)		1,750
3	Living and Dining Units (Probasco, Inc. - Credit)		1,750
8	Living and Dining Units (Yumibe Sales - Cash)		2,625
17	Miscellaneous Units (Warner Enterprises - Cash)		2,760
19	Used Units (Fabrics Inc. - Cash)		326
Household and Personal Expenses			
9	Recreation		32
10	Dentist		133
23	Auto & Snowmobile Payment (Principal $104, Interest $26)		130
27	Groceries		107
28	Tuition and Books		280

March Transactions

Date	Description		4% Sales Tax	(Not Incl. Sales Tax) Amount
	Business Receipts			
1	Received on Account - B. Stage	$200		
	E. Williams	425		
	B. Copa	317		
	R. Peterson	391		$1,333
6	Bedroom Units (Credit Sale - R. Dowdell)		$ 33	818
8	Bedroom Units (Cash Sale - B. Ingvalson)		171	4,272
13	Kitchen Unit (Credit Sale - B. Marvin)		9	219
21	Kitchen Units (Cash Sale - D. Hill)		220	5,498
27	Kitchen Unit (Credit Sale - S. Persons)		7	183
28	Received on Account - B. Stage	$ 84		
	S. Furlong	275		
	J. Palmer	50		409
	Business Expenses			
1	Rent Paid on Storage Building (Al Loose)			300
9	Wages (Ed Toolittle - Gross $600, Withholdings $80)			520
9	Wages (Emil Gonzales - Gross $500, Withholdings $71)			429
12	Telephone (3 months)			45
15	Personal Draw			800
16	Fuel & Heat (L.P. Gas Company - 3 months)			375
17	Paid on Account - Sam's Furniture $1500			
	Wagner Distrib. $4300			5,800
18	Wages for son for part-time work (Brown Jr. - 1 month equiv.)			250
24	Sales Tax (State Tax Dept.)			659
28	Paid People's State Bank on Operating Loan (Principal $5700, Interest $300)			6,000
30	To Replentish Petty Cash; Truck $8			8
	Items Purchased For Resale			
9	Units of Used Merchandise (Gene's Repair - On Credit)			100
10	Unit of Used Merchandise (Fabrics, Inc. - Cash)			87
28	Used Units (Fabrics, Inc. - Cash)			187
	Household and Personal Expense			
1	Church Donations			75
3	Life Insurance			186
6	Hospital & Doctor			76
8	Drugs			82
14	Auto & Snowmobile Payment (Principal $106, Interest $24)			130
17	Groceries			119
19	Auto Gasoline (3 months)			125
28	Clothing			110

April Transactions

Date	Description	4% Sales Tax	(Not Incl. Sales Tax) Amount
Business Receipts			
1	Bedroom Units (Cash Sale - S. Thomas)	$ 50	$1,250
1	Bedroom Unit (Credit Sale - C. Schauffert)	14	350
5	Kitchen Units (Cash Sale - S. Torma)	122	3,056
5	Kitchen Unit (Credit Sale - P. Norman)	11	286
5	Kitchen Unit (Credit Sale - A. Phillips)	10	258
9	Received on Account - S. Furlong $100		
	S. Stugen 425		
	D. Swanson 286		
	Z. Leske 307		1,118
12	Miscellaneous Units (Cash Sale - L. Peterson)	97	2,415
21	Used Units (Cash Sale - V. White)	84	2,105
22	Received on Account - R. Dowdell $818		
	S. Persons 183		1.001
25	Used Merchandise - Owners Personal Use	4	100
Business Expenses			
1	Diverse Credit Agency (Principal $650, Interest $150)		800
15	Wages (Ed Toolittle - Gross $600, Withholdings $80)		520
15	Wages (Emil Gonzales - Gross $500, Withholdings $71)		429
15	1st Quarter 1977 Deposits of Withholdings Taxes (Bank)		645
20	Personal Draw		1,200
22	Paid on Accounts - Wagner Distributing $2,000		
	Probasco, Inc. 1,000		
	Gene's Repair 100		3,100
24	Sales Tax (State Tax Dept.)		440
30	To Replentish Petty Cash; Truck Wash $8		8
Items Purchased For Resale			
3	Living and Dining Units (Bill's Furniture - Cash)		3,062
8	Bedroom Units (Quik Furniture - Credit)		1,081
9	Bedroom Units (Minneapolis Distributors - Cash)		1,400
15	Miscellaneous Units (Yumibe Sales - Cash)		1,800
19	Miscellaneous Units (Warner Enterprises - Credit)		1,084
24	Used Units (Fabrics, Inc. - Cash)		353
Household and Personal Expenses			
9	Federal Income Tax		589
13	State Income Tax		324
25	Concert Tickets		24
27	Clothes		75
28	Auto Insurance (Entire Year)		317
30	Auto & Snowmobile Payment (Principal $107, Interest $23)		130
30	Groceries		97

May Transactions

Date	Description	4% Sales Tax	(Not Incl. Sales Tax) Amount
Business Receipts			
1	Received on Account - B. Marvin $219 P. Norman 200		$ 419
5	Miscellaneous Units (Cash Sale - S. Dunn)	$ 77	1,920
7	Miscellaneous Units (Credit Sale - Dave's Wholesalers)	92	2,300
7	Bedroom Unit (Credit Sale - B. Greenwood)	12	290
8	Kitchen Unit (Credit Sale - C. Dee)	8	207
9	Kitchen Units (Cash Sale - M. Odland)	124	3,108
9	Kitchen Unit (Credit Sale - C. Schauffert)	10	260
11	Received on Account - Z. Leske		200
17	Bedroom Units (Cash Sale - B. Lake)	108	2,710
23	Used Units (Cash Sale - J. Hammer)	64	1,595
Business Expenses			
1	Paid on Account - Probasco, Inc.		750
2	Wages (Ed Toolittle - Gross $600, Withholdings $80)		520
2	Wages (Emil Gonzales - Gross $500, Withholdings $71)		429
14	Front Door Repairs		15
15	Personal Draw		600
17	Truck Gasoline (Ace Service - 600 Gallons)		330
19	Truck Oil Change (Ace Service)		27
20	Hammer and Tools (Deal Hardware)		23
22	Welding on Fork Lift		7
24	Sales Tax (State Tax Dept.)		392
27	Real Estate Tax (½ County Commissioner)		832
30	To Replentish Petty Cash; Suppliers Lunch $3, UPS $6, Door Mats $7		16
Items Purchased For Resale			
3	Used Units (Bill's Furniture - Cash)		210
15	Kitchen Units (Norman Enterprises - Credit)		4,125
27	Used Units (Fabrics, Inc. - Cash)		386
Household and Personal Expenses			
6	Dry Cleaning - Clothing		7
15	New Drapes		83
19	Groceries		74
21	Permanent Hair Set		18
28	Auto & Snowmobile Payment (Principale $108, Interest $22)		130
29	New Charcoal Grill and Picnic Table		112

June Transactions

Date	Description	4% Sales Tax	(Not Incl. Sales Tax) Amount
Business Receipts			
1	Trucking - Zens		$ 312
13	Bedroom Units (Cash Sale - P. Fortner)	$ 273	6,826
15	Bedroom Unit (Credit Sale - F. Woltjer)	15	381
17	Bedroom Unit (Credit Sale - S. Persons)	11	276
19	Bedroom Unit (Credit Sale - D. Schmidt)	13	317
20	Received on Account - P. Norman $ 86 Dave's Whole. 1,300 A. Phillips 258		1,644
23	Miscellaneous Units (Cash Sale - J. Daniels)	153	3,825
23	Miscellaneous Units (Credit Sale - Dave's Wholesalers)	90	2,255
28	Living and Dining Units (Cash Sale - W. Turkey)	166	4,156
28	Living and Dining Units (Credit Sale - L. Schiller)	30	749
29	Dining Unit (Credit Sale - S. Oman)	20	495
30	Used Units (Cash Sale - J. Beam)	47	1,175
30	Received on Account - B. Greenwood		290
Business Expenses			
7	Paint (P&L Paint Co.		48
8	Telephone (3 months)		56
8	L.P. Gas (3 months - L.P. Gas Co.)		159
8	Electricity (3 months)		183
10	Gravel & Grading of Driveway (Tweed Construction)		140
24	Sales Tax (State Tax Dept.)		495
28	1975 Chevrolet Truck ($4,598 list price; received $1,698 on 1970 Chevrolet Pickup traded in to Twin Cities Chevy)		2,900
30	Farout National Bank (Real Estate Loan - Principal $1700, Int. $348)		2,048
30	Wages (Ed Toolittle - Gross $600, Withholdings $80)		520
30	Wages (Emil Gonzales - Gross $500, Withholdings $71)		429
30	Personal Draw		600
30	Paid on Account - Warner Enterprises $ 584 Quik Furniture 1,081		1,665
30	To Replentish Petty Cash; Truck Wash $8, Promotion $1		9
Items Purchased For Resale			
3	Kitchen Units (Fabrics, Inc. - Cash)		810
10	Bedroom Units (Norman Enterprises - Cash)		2,700
10	Living and Dining Units (Probasco, Inc. - Credit)		1,125
14	Miscellaneous Units (Quik Furniture - Cash)		1,080
30	Used Units (Fabrics Inc. - Cash)		285
Household and Personal Expenses			
7	Church Donations		121
8	Dentist		89
19	Glasses		46
25	Groceries		102
30	Auto & Snowmobile Payment (Principal $110, Interest $20)		130
30	Birthday Gifts		55

Supplementary Information

New truck set up with 5 year life, and a salvage value of $1200

July Transactions

Date	Description		4% Sales Tax	(Not Incl. Sales Tax) Amount
Business Receipts				
2	Used Units (Cash Sale - S. Dean)		$ 34	$ 850
7	Bedroom Units (Cash Sale - R. Smiley)		32	808
7	Bedroom Unit (Credit Sale - J. McNally)		16	409
7	Bedroom Unit (Credit Sale - A. Boreen)		15	383
9	Living and Dining Units (Cash Sale - P. Borich)		50	1,246
9	Dining Unit (Credit Sale - B. Stage)		4	104
15	Received on Account - Dave's Wholesalers	$1,000		
	C. Dee	207		
	F. Woltjer	381		1,588
18	Miscellaneous Units (Cash Sale - B. Lavor)		172	4,300
18	Miscellaneous Units (Credit Sale - Palmer's Inc.)		92	2,300
20	Kitchen Unit (Credit Sale - J. Barnes)		12	308
25	Used Merchandise - Owners Personal Use		6	150
Business Expenses				
5	Truck Repair (Ace Service)			87
9	Paint Outside of Building (Minnesota Painters, Inc.)			495
12	Freight (Hyland Trucking)			94
15	Paid on Account - Warner Enterprise	$ 500		
	Norman Enterprise	3,125		3,625
16	2nd Quarter 1977 Deposits of Withholding Taxes			645
21	Wages (Ed Toolittle - Gross $600, Withholdings $80)			520
21	Wages (Emil Gonzales - Gross $500, Withholdings $71)			429
23	Personal Draw			900
24	Sales Tax (State Tax Dept.)			818
30	To Replentish Petty Cash; 2 Truck Washes $16, Window Repair $7			23
Items Purchased For Resale				
8	Living and Dining Units (Probasco Inc. - Cash)			2,800
16	Miscellaneous Units (Sam's Furniture - Cash)			1,380
16	Miscellaneous Units (Warner Enterprises - Credit)			4,180
25	Kitchen Units (Sam's Furniture - Credit)			1,595
27	Used Units (Fabrics, Inc. - Cash)			574
Household and Personal Expenses				
5	Church Donations			60
8	Medicine and Drugs			16
13	Drapes and Curtain Rods			312
17	Groceries			123
21	Auto & Snowmobile Payment (Principal $112, Interest $18)			130
27	Supplies and Miscellaneous			32
30	Clothes			105

August Transactions

Date	Description	4% State Tax	(Not Incl. Sales Tax) Amount
Business Receipts			
5	Kitchen Units (Cash Sale - T. Hill)	$ 233	$5,819
5	Kitchen Unit (Credit - P. Nutte)	11	281
5	Kitchen Unit (Credit - I. Board)	12	305
5	Kitchen Unit (Credit - Sam Smith)	7	177
9	Bedroom Units (Cash Sale - B. Forcey)	71	1,782
18	Miscellaneous Units (Credit - Lakeview Apartments)	54	1,343
21	Received on Account - Dave's Wholesalers $2,255		
	S. Oman 495		
	D. Schmidt 317		3,067
24	Sold Dodge Van - Craig	34	845
Business Expenses			
5	Legal (S & S Attorneys)		283
8	Display Unit Repair (Jim's Repair)		81
13	Locksmith - building doors (Larry's Locks)		19
15	Paid on Account - Norman Enterprises $1,000		
	Probasco, Inc. 1,125		2,125
15	Wages (Ed Toolittle - Gross $600, Withholdings $80)		520
15	Wages (Emil Gonzales - Gross $500, Withholdings $71)		429
18	Truck Gasoline (Ace Service - 600 Gallons)		330
19	Personal Draw		1,700
24	Sales Tax (State Tax Dept.)		433
Items Purchased For Resale			
17	Bedroom Units (Quik Furniture - Credit)		1,925
19	Miscellaneous Units (Yumibe Sales - Cash)		487
21	Kitchen Units (Sam's Furniture - Cash)		578
Household and Personal Expenses			
3	Doctor		82
7	Medication		15
9	Groceries		99
15	Auto & Snowmobile Payment (Principal $113, Interest $17)		130
23	Vacation		570
27	Auto Tires		97
30	Life Insurance		223
30	School Tuition		284

Supplementary Information

Received yearly rent payment for renting part of Brown's parking lot to the store next door: $600.00.

September Transactions

Date	Description	4% Sales Tax	(Not Incl. Sales Tax) Amount
Business Receipts			
1	Miscellaneous Units (Credit Sale - Smith's Development)	$ 43	$1,087
2	Kitchen Units (Cash Sale - J. Dusek)	26	656
2	Kitchen Unit (Credit Sale - R. Dowdell)	13	325
5	Bedroom Units (Cash Sale - D. VonBank)	88	2,199
5	Bedroom Unit (Credit Sale - A. Startt)	11	274
9	Used Units (Cash Sale - B. Helgen)	145	3,622
15	Received on Account - S. Persons $ 276 J. McNally 200 A. Boreen 383		859
18	Living and Dining Units (Cash Sale - B. Maino)	91	2,282
18	Living and Dining Unit (Credit Sale - B. Copa)	18	452
27	Received on Account - B. Stage $ 104 L. Schiller 749 Palmer's Inc. 2,300		3,153
Business Expenses			
4	Wages (Ed Toolittle - Gross $600, Withholdings $80)		520
4	Wages (Emil Gonzales - Gross $500, Withholdings $71)		429
10	Paid on Account - Sam's Furniture $1,595 Warner Enterprises 2,000		3,595
12	L.P. Gas (L.P. Gas Co. - 3 months)		126
17	Telephone		73
20	Electricity		151
24	Sales Tax (State Tax Dept.)		422
27	Wages for son (Brown Jr. - 1 month equiv.)		250
28	Tires for Truck (Ace Service)		212
30	To Replentish Petty Cash; Postage $13, Promotion $5		18
Items Purchased For Resale			
7	Bedroom Units (Wagner Distributing - Credit)		1,710
11	Miscellaneous Units (Quik Furniture - Cash)		1,089
13	Kitchen Units (Norman Enterprises - Credit)		1,346
28	Used Units (Fabrics, Inc. - Cash)		421
Household and Personal Expenses			
3	Auto Repair		71
15	Auto & Snowmobile Payment (Principal $114, Interest $16)		130
17	School Expenses		75
19	School Clothing		82
23	Groceries		127
26	New Freezer		289
Supplementary Information			
	Mr. Brown received a check for a piece of personal property (real estate) he sold. Sale price $3,000; cost in 1964 $650.		3,000

October Transactions

Date	Description	4% Sales Tax	(Not Incl. Sales Tax) Amount
	Business Receipts		
3	Kitchen Unit (Cash Sale - D. Johnson)	$ 14	$ 346
5	Bedroom Unit (Cash Sale - M. Bollom)	26	650
5	Bedroom Unit (Credit - E. Williams)	15	387
5	Bedroom Unit (Credit - S. Furlong)	8	202
7	Living and Dining Unit (Cash Sale - G. Burg)	59	1,467
9	Used Units (Cash Sale - C. Olsen)	56	1.390
13	Miscellaneous Units (Credit - Dave's Wholesalers)	71	1,770
17	Trucking - Zens		214
21	Received on Account - J. McNally $ 209 P. Nutte 281 Lakeview Apts. 1,343		1,833
	Business Expenses		
10	3rd Quarter 1977 Deposits of Withholding Taxes		645
15	Wages (Ed Toolittle - Gross $600, Withholdings $80)		520
15	Wages (Emil Gonzales - Gross $500, Withholdings $71)		429
17	Real Estate Taxes (½ County Commissioner)		832
19	Rent on Storage Building (Al Loose)		1,200
20	Paid on Account - Warner Enterprises $2,180 Quik Furniture 925 Wagner Distributing 1,000		4,105
23	Day Labor Hired (Employer's Overload - 7½ Days)		150
24	Sales Tax (State Tax Dept.)		435
25	Freight (Hyland Trucking)		421
27	Personal Draw		700
30	To Replentish Petty Cash; Truck Wash $8, Door Closer $3, Screwdriver $2		13
	Items Purchased For Resale		
1	Bedroom Units (Wagner Distributing - Cash)		1,840
2	Miscellaneous Units (Warner Enterprises - Cash)		935
2	Miscellaneous Units (Warner Enterprises - Credit)		748
24	Used Units (Anderson's Storage Co., - Credit)		177
31	Living and Dining Units (Probasco, Inc. - Credit)		1,867
31	Used Units (Fabrics, Inc. - Cash)		411
	Household and Personal Expenses		
3	Gifts		36
4	Dentist		193
5	Groceries		142
7	Auto & Snowmobile Payment (Principal $116, Interest $14)		130
10	Auto Gasoline		147

November Transactions

Date	Description	4% Sales Tax	(Not Incl. Sales Tax) Amount
	Business Receipts		
3	Used Units (Cash Sale - F. Hofer)	$ 55	$1,385
5	Received on Account - I. Board $305		
	S. Smith 177		482
7	Miscellaneous Units (Credit - Lakeview Apts.)	85	2,118
11	Bedroom Units (Cash Sale - P. Holern)	112	2,793
11	Bedroom Unit (Credit - B. Greenwood)	14	350
15	Bedroom Unit (Credit Sale - R. Dowdell)	11	275
18	Living and Dining Units (Cash Sale - T. Haw)	162	4,044
19	Dining and Living Unit (Credit - John Palmer)	5	120
20	Received on Account - J. Barnes $308		
	R. Dowdell 325		633
23	Kitchen Units (Cash Sale - D. Probasco)	138	3,456
23	Kitchen Unit (Credit Sale - C. Turner)	4	96
	Business Expenses		
5	Wages (Ed Toolittle - Gross $600, Withholdings $80)		520
5	Wages (Emil Gonzales - Gross $500, Withholdings $71)		429
9	Supplies (Deal Hardware)		195
15	Paid on Account - Quik Furniture $1,000		
	Norman Enterprise 1,346		
	Wagner Distributing 710		3,056
17	Freight (Hyland Trucking)		287
24	Sales Tax (State Tax Dept.)		249
25	Truck Gasoline (Ace Service - 650 Gallons)		350
29	Personal Draw		800
30	To Replentish Petty Cash; Truck Wash $8, Postage $5, UPS $4		17
	Items Purchased For Resale		
2	Miscellaneous Units (Minneapolis Furniture - Credit)		3,612
19	Bedroom Units (Wagner Distributing - Credit)		1,023
23	Kitchen Units (Sam's Furniture - Credit)		1,536
26	Living and Dining Units (Probasco, Inc. - Cash)		2,616
29	Used Units (Fabrics, Inc. - Cash)		415
	Household and Personal Expenses		
6	Health Insurance		281
10	Auto & Snowmobile Payment (Principal $117, Interest $13)		130
14	Christmas Gifts		97
17	Recreation		105
19	Groceries		121
27	Church Donation		55

December Transactions

Date	Description	4% Sales Tax	(Not Incl. Sales Tax) Amount
Business Receipts			
3	Received on Account - Smith's Development $1,087		
	B. Copa 452		
	E. Williams 387		$1,926
3	Used Units (Cash Sale - R. Bracewell)	$ 37	917
5	Miscellaneous Units (Cash Sale - G. Olson)	278	6,956
6	Kitchen Unit (Cash Sale - J. Sperling)	28	694
12	Bedroom Units (Cash Sale - G. Rice)	117	2,933
15	Bedroom Unit (Credit - D. Lite)	13	315
23	Living and Dining Units (Cash Sale - J. Broderson)	308	7,701
26	Received on Account - Dave's Wholesalers $1,770		
	B. Greenwood 350		
	John Palmer 120		2,240
27	Living and Dining Unit (Credit - M. Torres)	11	285
29	Living and Dining Unit (Credit Sale - M. Sanderson)	11	270
30	Kitchen Units (Cash Sale - M. Torres)	72	1,792
30	Used Merchandise - Owners Personal Use	12	300
Business Expenses			
3	Farout National Bank (Real Estate Loan - Princ. $1,700, Int. $308)		2,008
6	Advertising (Entire Year)		600
11	L.P. Gas (L.P. Gas Co. - 3 months)		311
12	Telephone		62
13	Electricity		193
15	Paid on Account - Warner Enterprises $ 748		
	Anderson's Storage 177		
	Probasco, Inc. 1,867		
	Mpls. Furniture 2,612		
	Wagner Distributing 1,023		6,427
21	Wages (Ed Toolittle - Gross $600, Withholdings $80)		520
21	Wages (Emil Gonzales - Gross $500, Withholdings $71)		429
24	Sales Tax (State Tax Dept.)		586
26	Day Labor (15 Days - Employer's Overload)		220
28	Truck Licenses (State of Minnesota)		136
30	Diverse Credit Agency (Truck Loan - Princ. $1,400, Int. $350)		1,750
30	To Replentish Petty Cash; Promotion $10, Truck Wash $8, Office $7		25
31	Personal Draw		850
31	Bonus (Ed Toolittle - Gross $106, FICA 6)		100
31	Bonus (Emil Gonzales - Gross $106, FICA 6)		100
Items Purchased For Resale			
7	Miscellaneous Units (Quik Furniture - Cash)		1,780
11	Bedroom Units (Wagner Distributing - Cash)		2,282
16	Kitchen Units (Norman Enterprises - Cash)		2,112
21	Living and Dining Units (Sam's Furniture - Cash)		4,260
31	Used Units (Fabric, Inc. - Cash)		286
Household and Personal Expenses			
5	Gifts		156
13	Auto & Snowmobile Payment (Principal $119, Interest $11)		130
17	Groceries		145
21	Clothing		87
22	Auto Gasoline		103

December Transactions (Continued)

Date	Description	Amount

Supplementary Information

Utilities utilization for summary and analysis purposes:

Business	70%
Personal	30%
	100%

Payroll Supplementary

The employer's share of payroll taxes must be set aside each month. Brown Furniture has set aside the following amounts for the quarterly payments.

January	$ 64
February	64
March	64
April	64
May	64
June	64
July	64
August	64
September	64
October	64
November	64
December	64
	$768

These amounts must be placed in the payroll section of the account book, and as a disbursement item.

End of Year Merchandise Inventory

Description	Value
Bedroom	$ 4,400
Living and Dining	10,350
Kitchen	3,575
Miscellaneous	2,415
Used	1,785
TOTAL	$22,525

End of Year - Other Assets

Description	Value
PERSONAL	
Cash surrender value of Life Insurance	$ 820
Savings Account	1,132
Cash in the Bank	711
Household Goods	4,300
Clothing and Jewelry	900
Family Auto	2,100
Snowmobile	600
Other Personal Assets	2,150
Dwelling	15,860
BUSINESS	
Cash in the Bank	28,159
Petty Cash	100
Accounts Receivable (0-30 days, $1,084; 30-60 days, $3,062; 60-90 days $262; greater than 90 days $1,098.	5,506
Bare Land	3,000

End of Year - Liabilities

Description	Value
PERSONAL	
People's State Bank (Auto and Snowmobile Loan)	$ 637
BUSINESS	
December Sales Tax Payable	887
4th Quarter 1977 Tax Deposits	669
Farout National Bank (Real Estate Mortgage)	26,473
Diverse Credit Agency (Truck Loan)	2,137
People's State Bank (Operating Loan)	4,300
Accounts Payable for Merchandise (0-30 days, $0; 30-60 days, $2,536 60-90 days, $0; greater than 90 days, $0)	2,536

Percentage Allocation of Expenses For Practice Problem

Code Number	Dept. 1	Dept. 2	Dept. 3	Dept. 4	Dept. 5	Dept. 6
609	20%	20%	20%	20%	15%	5%
610	20	20	20	20	15	5
611	20	20	20	20	15	5
612	15	25	15	15	25	5
613	15	25	15	15	25	5
614	15	25	15	15	25	5
616	15	25	15	15	25	5
617	15	25	15	15	25	5
618	11	17	11	11	17	34
619	15	25	15	15	25	5
620	15	25	15	15	25	5
621	18	23	18	18	19	4
622	--	--	--	--	--	100
623	--	--	--	--	--	100
624	15	25	15	15	25	5
625	15	25	15	15	25	5
631	--	--	--	--	--	100
635	15	25	15	15	25	5
636	20	20	20	20	20	--
637	--	--	--	--	--	100
639	16	26	16	16	26	--
650	16	26	16	16	26	--
550	16	26	16	16	26	--
054	20	20	20	20	15	5
058	20	20	20	20	15	5
060	20	20	20	20	15	5
064	20	20	20	20	15	5

Chapter II.

Chart of Accounts for General Accounting Systems

SMALL BUSINESS MANAGEMENT STANDARDIZED
CHART OF ACCOUNTS

100 - 199 ASSETS

100	CURRENT ASSETS
101	Cash In Bank
102	Cash Petty
108	Total Accounts Receivable
109	Accts/Rec. 0-30 Days
110	Accts/Rec. 30-60 Days
111	Accts/Rec. 60-90 Days
112	Accts/Rec. > 90 Days
114	Allowance for Bad Debts
115	Notes Receivable
116	Open
120	MERCHANDISE INVENTORY
121	Merchandise Inventory (121.1 - 121.25 Departmentalization)
140	Secondary Departments (i.e. Used Merchandise)
141	Secondary Merchandise Inventory (141.1 - 141.25 Departmentalization)
158	Prepaid Interest
160	Prepaid Rent
161	Prepaid Insurance
162	Prepaid Taxes
163	Open
168	Stocks & Bonds
170	Open
179	TOTAL CURRENT ASSETS
180	FIXED ASSETS
181	Bare Land
182	Buildings
183	Accum. Depr. Bldgs.
184	Equip. & Fixtures
185	Accum. Depr. Equip. & Fixtures
186	Vehicles
187	Accum. Depr. Vehicle
188	Amortizable Costs
189	Accum. Amortization
190	TOTAL FIXED ASSETS
199	TOTAL ASSETS

200 - 299 LIABILITIES

200	CURRENT LIABILITIES
208	Total Accounts Payable
209	Accts/Pay. 0-30 Days
210	Accts/Pay. 30-60 Days
211	Accts/Pay. 60-90 Days
212	Accts/Pay. > 90 Days

214	Floor Plans
215	Open
216	Notes Payable - Bank
217	Notes Payable - Other
218	Interest Payable
219	Open
220	Federal & FICA Payable
221	State Withhold Payable
222	Fed Unemp. Payable
223	State Unemp. Payable
224	State Sales Tax Payable
225	Property Tax Payable
226	Income Tax Payable
230	Bonuses Pyable
232	Dividends Payable
250	TOTAL CURRENT LIABILITIES
260	LONG-TERM LIABILITIES
261	Mortgage Payable
262	Intermediate Loans
263	Open
295	TOTAL LONG-TERM LIABILITIES
299	TOTAL LIABILITIES

300 - 399 OWNERS EQUITY

300	OWNERS EQUITY
310	Capital Account-Owner
311	Capital Account-Other
312	Retained Earnings
315	Addl. Business Investment (Appears as Code 768)
320	Drawing Account
321	Fed & State Estimated Tax
397	Net Profit
396	Suspense
398	TOTAL EQUITY
399	TOTAL LIABILITIES & EQUITY

400 - 499 SALES & REVENUES

400	INCOME
420	SALES
421	Merchandise Sales (421.1 - 421.25 Departmentalization)
440	Secondary Departments
441	Secondary Merchandise Sales (441.1 - 441.25 Departmentalization)
445	Sales Discounts
450	Rental Income
460	Labor-Customer

461 Labor-Outside (Sublet)
462 Labor-Internal
463 Labor-Warranty

472 Parts-Internal
473 Parts-Warranty

475 NET SALES OF GOODS & SERVICES

500 - 599 PURCHASES, COST OF GOODS & SERVICES SOLD

500 COST OF GOODS OR SERVICES SOLD
520 PURCHASES, COST OF GOODS & SERVICES SOLD
521 Merchandise Purchased (521.1 - 521.25 Departmentalization)
540 Secondary Departments
541 Secondary Merchandise Purchased (541.1 - 541.25 Departmentalization)

550 Freight-In Costs
555 Cost of Goods Sold (Direct)
561 Cost-Sublet Labor
570 Cost-Labor

598 COST OF GOODS OR SERVICES SOLD

599 GROSS PROFIT FROM SALES

600 - 699 EXPENSES

600 EXPENSES
605 Total Labor Costs (Unpaid Family Labor, Salaries & Wages, Payroll Taxes & Fringe Benefits)
608 Officers Salary
609 Paid Family Wages
610 Salaries & Wages
611 Payroll Taxes
612 Advertising
613 Heat
614 Electricity
615 Water
616 Telephone
617 Insurance
618 Interest
619 Repair & Maint.-Land
620 Repair & Maint.-Buildings
621 Repair & Maint.-Equip. & Fixtures
622 Repair & Maint.-Vehicles
623 Gas, Oil & Grease
624 Legal & Accounting
625 Property Taxes
626 Contributions & Donations
627 Shop Expense
628 Office Expense

628	Office Expense
629	Entertainment & Promotion
630	Dues & Subscriptions
631	Licenses
632	Travel & Conventions
633	Policy Adjustment
634	Total Depr. Expense
635	Depr. - Buildings
636	Depr. - Equip. & Fixtures
637	Depr. - Vehicles
638	Bad Debts
639	Rent
640	Cash Short/Long
641	Miscellaneous
642	Delivery Expense
643	Postage
644	Selling Expense
645	Employee Benefits
646	Trash or Garbage Removal
647	Breakage & Spoilage
648	Collection Expense
649	Bank Charges
650	Supplies
651	Amortization
652 - 664	Open
698	TOTAL EXPENSES & DEDUCTIONS
699	NET OPERATING PROFIT

700 - 749 SALES OF ASSETS

710	Sales of Land
715	Cost of Land Sold
720	Sales of Buildings
725	Cost of Buildings Sold
730	Sales of Equip. & Fixtures
735	Cost of Equip. & Fixtures
740	Sales of Vehicles
745	Cost of Vehicles Sold
749	TOTAL SALES OF ASSETS

750 - 779 PURCHASES OF ASSETS

760	Purchases of Land
762	Purchases of Buildings
764	Purchases of Equip. & Fixtures
766	Purchases of Vehicles
768	Additional Bus. Investment (Appears as L315 on Printout)
769	Amortizable Costs

780 - 799 OTHER BUSINESS INCOME

780	Interest Income
781	Rental Income
782	Royalties Income
790	Purchase Discounts
791	Volume Discounts
792	Other

800 - 899 PERSONAL EXPENSES

813	Heat
814	Electricity
815	Water
816	Telephone
817	Insurance
818	Interest
819	Repairs & Maint. - Land
820	Repairs & Maint. - Buildings
821	Repairs & Maint. - Equip. & Fixtures
822	Repairs & Maint. - Vehicles
823	Gas, Oil & Grease
824	Legal & Accounting
825	Property Taxes
826	Contributions & Donations
829	Entertainment
830	Dues & Subscriptions
831	Licenses
832	Travel & Recreation
839	Rent
841	Miscellaneous
843	Postage
850	Supplies
860	Church
862	Medical Expenses
864	Food & Meals
866	Clothing
868	Education
870	Family Use of Goods & Services
899	TOTAL PERSONAL EXPENSES

001 - 099 OTHER CATEGORIES

052	Number of Full-Time Workers Employed
054	Hours of Labor For Full-Time Workers (Not Inc. Operator)
056	Number of Part-Time Workers Employed
058	Hours of Labor For Part-Time Workers
060	Hours of Unpaid Family Labor
062	Value of Unpaid Family Labor
064	Hours Worked by Operator
066	Hours Worked by Partners
068	Value of Partner's Labor
070	Total Money Borrowed - Business
074	Total Paid on Debts - Business (Principal Only)
076	Total Money Borrowed - Personal
078	Total Paid on Debts - Personal (Principal Only)

% ALLOCATION AMONG DEPARTMENTS
(If Actual Figures Unavailable)

010	Total Hours of Labor
012	Total Investment
014	Total Expenses
088	Total Non-Business Income (Personal)
090	Number of Persons Per Family
095	Adult Equivalents Per Family

Chapter III.

Data Forms for Small Business Record Analysis

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 1

PERSONAL EXPENDITURES AND ASSET TRANSACTIONS

IDENTIFICATION CODE________________

OPERATORS NAME________________

BUSINESS NAME________________

BUSINESS CODE (   )________________

SCHOOL________________

CITY________________

STATE________________

SUBMISSION DATE________________

INSTRUCTOR________________

BUSINESS YEAR (ENDING)________________

PERSONAL EXPENSES	CODE	A TOTAL PERSONAL	
HEAT	813		
ELECTRICITY	814		
WATER	815		
TELEPHONE	816		
INSURANCE	817		
INTEREST	818		
REPAIRS & MAINT.-LAND	819		
REPAIRS & MAINT.-HOME	820		
REPAIRS & MAINT.-E. & F.	821		
REPAIRS & MAINT.-VEHICLES	822		
GAS, OIL & GREASE	823		
LEGAL & ACCOUNTING	824		
PROPERTY TAXES	825		
CONTRIBUTIONS	826		
ENTERTAINMENT	829		
DUES & SUBSCRIPTIONS	830		
LICENSES	831		
TRAVEL & RECREATION	832		
RENT	839		
MISCELLANEOUS	841		
POSTAGE	843		
SUPPLIES	850		
CHURCH	860		
MEDICAL EXPENSES	862		
FOOD & MEALS	864		
CLOTHING	866		
EDUCATION	868		
FAMILY USE OF GOODS & SERVICES	870		B BUSINESS
TOTAL MONEY BORROWED	076		(070)
TOTAL PAID ON DEBTS-PRIN.	078		(074)
TOTAL NON-BUSINESS INCOME	088		
NUMBER OF PERSONS PER FAMILY	090		
ADULT EQUIVALENTS PER FAMILY	095		

ASSET TRANSACTIONS		PERSONAL	B BUSINESS
SALES OF LAND	710		
COST OF LAND SOLD	715		
SALES OF BUILDINGS	720		
COST OF BLDGS. SOLD (B.V.)	725		
SALES OF EQUIP. & FIX.	730		
COST OF E. & F. SOLD (B.V.)	735		
SALES OF VEHICLES	740		
COST OF VEH. SOLD (B.V.)	745		
PURCHASES OF LAND	760		
PURCH.-BLDGS/LEASEHOLD IMP.	762		
PURCH. OF EQUIP. & FIX.	764		
PURCH. OF VEHICLES	766		
ADDITIONAL BUS. INVESTMENT	768	XXXXXXXX	
AMORTIZABLE COSTS	769	XXXXXXXX	

DEPARTMENT CODES

1.________________
2.________________
3.________________
4.________________
5.________________
6.________________
7.________________
8.________________
9.________________
10.________________
11.________________
12.________________
13.________________
14.________________
15.________________
16.________________
17.________________
18.________________
19.________________
20.________________
21.________________
22.________________
23.________________
24.________________
25.________________

MEMBERS OF THE FAMILY	PER PERSON	NO. OF PERSONS	ADULT EQUIV.
CHILD UNDER 7 YEARS	.4		
CHILD FROM 7 TO 12 YEARS	.6		
WOMAN 13 YEARS AND OLDER	.8		
BOY 13 TO 18 YEARS	.9		
MAN 19 YEARS AND OLDER	1.0		
TOTAL			

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 2

INVENTORIES

IDENTIFICATION CODE____________________

BUSINESS NAME________________________

DESCRIPTION	CODE	BUSINESS		PERSONAL	
		BEGINNING A	ENDING B	BEGINNING C	ENDING D
ASSETS					
CASH - BANK	101				
CASH - PETTY	102				
ACCT. REC. CONTROL	108				
ACCT. REC. 0-30 DAYS	109				
ACCT. REC. 30-60 DAYS	110				
ACCT. REC. 60-90 DAYS	111				
ACCT. REC. > 90 DAYS	112				
ALLOW. BAD DEBTS	114				
NOTES RECEIVABLE	115				
OPEN	116				
PREPAID INTEREST	158				
PREPAID RENT	160				
PREPAID INSURANCE	161				
PREPAID TAXES	162				
OPEN	163				
STOCKS AND BONDS	168				
OPEN	170				
LAND	181				
BLDGS./LEASEHOLD IMPS.	182				
ACCUM. DEPR.-BLDGS.	183				
EQUIP. & FIXTURES	184				
ACCUM. DEPR.-E. & F.	185				
VEHICLES	186				
ACCUM. DEPR.-VEHICLES	187				
AMORTIZABLE COSTS	188				
ACCUM. AMORTIZATION	189				
LIABILITIES					
ACCT. PAYABLE CONTROL	208				
ACCT. PAY. 0-30 DAYS	209				
ACCT. PAY. 30-60 DAYS	210				
ACCT. PAY. 60-90 DAYS	211				
ACCT. PAY. > 90 DAYS	212				
FLOOR PLANS	214			XXXXXXXXX	XXXXXXXXXXX
OPEN	215				
NOTES PAYABLE-BANK	216				
NOTES PAYABLE-OTHER	217				
INTEREST PAYABLE	218				
OPEN	219				
FED. & FICA PAYABLE	220			XXXXXXXXX	XXXXXXXXXXX
STATE WITH. PAYABLE	221			XXXXXXXXX	XXXXXXXXXXX
FED. UNEMP. PAYABLE	222			XXXXXXXXX	XXXXXXXXXXX
STATE UNEMP. PAYABLE	223			XXXXXXXXX	XXXXXXXXXXX
SALES TAX PAYABLE	224			XXXXXXXXX	XXXXXXXXXXX
PROPERTY TAX PAYABLE	225				
OPEN	226				
BONUSES PAYABLE	230			XXXXXXXXX	XXXXXXXXXXX
DIVIDENDS PAYABLE	232			XXXXXXXXX	XXXXXXXXXXX
MORTGAGE PAYABLE	261				
INTERMEDIATE LOANS	262				
OPEN	263				
CAPITAL ACCT.-STOCK	310		XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXX
CAPITAL ACCT.-OTHER	311		XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXX
RETAINED EARNINGS	312		XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXX
DRAW ACCOUNT	320	XXXXXXXXX		XXXXXXXXX	XXXXXXXXXXX
FED. & STATE EST. TAX	321	XXXXXXXXX		XXXXXXXXX	XXXXXXXXXXX

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 3A

REVENUES AND PURCHASES

IDENTIFICATION CODE ____________________

BUSINESS NAME ____________________

	CODE	BUSINESS TOTAL A	DEPT. 1 B	DEPT. 2 C	DEPT. 3 D	DEPT. 4 E	DEPT. 5 F
BEGINNING INVENTORIES							
MERCHANDISE INV.	121						
SECONDARY INV.	141						
SALES & REVENUES							
MERCHANDISE	421						
SECONDARY MDSE.	441						
SALES DISCOUNTS	445						
RENTAL INCOME	450						
LABOR-CUSTOMER	460						
LABOR-OUTSIDE (SUBLET)	461						
LABOR-INTERNAL	462						
LABOR-WARRANTY	463						
PARTS-INTERNAL	472						
PARTS-WARRANTY	473						
OTHER BUSINESS INCOME							
INTEREST INCOME	780						
RENTAL INCOME (SUP.)	781						
ROYALTIES INCOME	782						
PURCHASE DISCOUNTS	790						
VOLUME DISCOUNTS	791						
OTHER	792						
PURCHASES							
MERCHANDISE	521						
SECONDARY MDSE.	541						
FREIGHT-IN COSTS	550						
C.G.S. (DIRECT)	555						
PROD. COST-SUBLET LAB.	561						
PROD. COST-LABOR	570						
NO. FULL-TIME WORKERS	052						
HRS. LABOR FOR F-T NOT INC. OPERATOR	054						
NO. P-T WORKERS	056						
HRS. LABOR FOR P-T	058						
HRS. UNPD. FAM. LABOR	060						
VALUE UNPD. FAM. LABOR	062						
HRS. WORKED-OPERATOR	064						
HRS. WORKED-PARTNERS	066						
VALUE-PARTNERS LABOR	068						
PERCENTAGE ALLOCATIONS							
TOTAL HRS. OF LABOR	10	100%					
TOTAL INVESTMENT	12	100%					
TOTAL EXPENSES	14	100%					

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 3.___

REVENUES AND PURCHASES

	CODE	SUBTOTAL A	DEPT.___ B	DEPT.___ C	DEPT.___ D	DEPT.___ E	DEPT.___ F
BEGINNING INVENTORIES							
MERCHANDISE INV.	121						
SECONDARY INV.	141						
SALES & REVENUES							
MERCHANDISE	421						
SECONDARY MDSE.	441						
SALES DISCOUNTS	445						
RENTAL INCOME	450						
LABOR-CUSTOMER	460						
LABOR-OUTSIDE (SUBLET)	461						
LABOR-INTERNAL	462						
LABOR-WARRANTY	463						
PARTS-INTERNAL	472						
PARTS-WARRANTY	473						
OTHER BUSINESS INCOME							
INTEREST INCOME	780						
RENTAL INCOME (SUP.)	781						
ROYALTIES INCOME	782						
PURCHASE DISCOUNTS	790						
VOLUME DISCOUNTS	791						
OTHER	792						
PURCHASES							
MERCHANDISE	521						
SECONDARY MDSE.	541						
FREIGHT-IN COSTS	550						
C.G.S. (DIRECT)	555						
PROD. COST-SUBLET LAB.	561						
PROD. COST-LABOR	570						
NO. FULL-TIME WORKERS	052						
HRS. LABOR FOR F-T NOT INC. OPERATOR	054						
NO. P-T WORKERS	056						
HRS. LABOR FOR P-T	058						
HRS. UNPD. FAM. LABOR	060						
VALUE UNPD. FAM. LABOR	062						
HRS. WORKED-OPERATOR	064						
HRS. WORKED-PARTNERS	066						
VALUE-PARTNERS LABOR	068						
PERCENTAGE ALLOCATIONS							
TOTAL HRS. OF LABOR	10						
TOTAL INVESTMENT	12						
TOTAL EXPENSES	14						

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 4A

EXPENSES

IDENTIFICATION CODE____________________

BUSINESS NAME__________________________

	CODE	BUSINESS TOTAL A	DEPT. 1 B	DEPT. 2 C	DEPT. 3 D	DEPT. 4 E	DEPT. 5 F
ENDING INVENTORIES							
MERCHANDISE INV. (121)	131						
SECONDARY INV. (141)	151						
EXPENSES							
OFFICER SALARY	608						
PAID FAMILY LABOR	609						
SALARIES & WAGES	610						
PAYROLL TAXES	611						
ADVERTISING	612						
HEAT	613						
ELECTRICITY	614						
WATER	615						
TELEPHONE	616						
INSURANCE	617						
INTEREST	618						
REPAIRS & MAINT.-LAND	619						
REPAIRS & MAINT.-BLDGS	620						
REPAIRS & MAINT.-E & F	621						
REPAIRS & MAINT.-VEH.	622						
GAS, OIL & GREASE	623						
LEGAL & ACCOUNTING	624						
PROPERTY TAXES	625						
CONTRIBUTIONS	626						
SHOP EXPENSE	627						
OFFICE EXPENSE	628						
ENTERTAINMENT & PROMO	629						
DUES & SUBSCRIPTIONS	630						
LICENSES	631						
TRAVEL & CONVENTIONS	632						
POLICY ADJUSTMENT	633						
DEPRECIATION CONTROL	634	XXXX	XXX	XXX	XXX	XXX	XXX
DEPRECIATION-BLDGS.	635						
DEPRECIATION-E & F	636						
DEPRECIATION-VEH.	637						
BAD DEBTS	638						
RENT	639						
CASH SHORT/LONG	640						
MISCELLANEOUS EXPENSE	641						
DELIVERY EXPENSE	642						
POSTAGE	643						
SELLING EXPENSE	644						
EMPLOYEE BENEFITS	645						
TRASH & GARBAGE	646						
BREAKAGE & SPOILAGE	647						
COLLECTION EXPENSE	648						
BANK CHARGES	649						
SUPPLIES	650						
AMORTIZATION	651						
OPEN	652						
OPEN	653						
OPEN	654						
OPEN	655						
OPEN	656						
OPEN	657						
OPEN	658						
OPEN	659						
OPEN	660						
OPEN	661						
OPEN	662						
OPEN	663						
OPEN	664						

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 4___

EXPENSES

IDENTIFICATION CODE______________________

BUSINESS NAME______________________

	CODE	SUBTOTAL A	DEPT.___ B	DEPT.___ C	DEPT.___ D	DEPT.___ E	DEPT.___ F
ENDING INVENTORIES							
MERCHANDISE INV. (121)	131						
SECONDARY INV. (141)	151						
EXPENSES							
OFFICER SALARY	608						
PAID FAMILY LABOR	609						
SALARIES & WAGES	610						
PAYROLL TAXES	611						
ADVERTISING	612						
HEAT	613						
ELECTRICITY	614						
WATER	615						
TELEPHONE	616						
INSURANCE	617						
INTEREST	618						
REPAIRS & MAINT.-LAND	619						
REPAIRS & MAINT.-BLDGS	620						
REPAIRS & MAINT.-E & F	621						
REPAIRS & MAINT.-VEH.	622						
GAS, OIL & GREASE	623						
LEGAL & ACCOUNTING	624						
PROPERTY TAXES	625						
CONTRIBUTIONS	626						
SHOP EXPENSE	627						
OFFICE EXPENSE	628						
ENTERTAINMENT & PROMO	629						
DUES & SUBSCRIPTIONS	630						
LICENSES	631						
TRAVEL & CONVENTIONS	632						
POLICY ADJUSTMENT	633						
DEPRECIATION CONTROL	634	XXX	XXX	XXX	XXX	XXX	XXX
DEPRECIATION-BLDGS.	635						
DEPRECIATION-E & F	636						
DEPRECIATION-VEH.	637						
BAD DEBTS	638						
RENT	639						
CASH SHORT/LONG	640						
MISCELLANEOUS EXPENSE	641						
DELIVERY EXPENSE	642						
POSTAGE	643						
SELLING EXPENSE	644						
EMPLOYEE BENEFITS	645						
TRASH & GARBAGE	646						
BREAKAGE & SPOILAGE	647						
COLLECTION EXPENSE	648						
BANK CHARGES	649						
SUPPLIES	650						
AMORTIZATION	651						
OPEN	652						
OPEN	653						
OPEN	654						
OPEN	655						
OPEN	656						
OPEN	657						
OPEN	658						
OPEN	659						
OPEN	660						
OPEN	661						
OPEN	662						
OPEN	663						
OPEN	664						

Supplementary Data Form
F 10, 1978

SMALL BUSINESS ANALYSIS
University of Minnesota

Name of Business ____

Address ____________________________________ Phone ______________

How many years have you owned and operated a business? _________ Years

What year did you start your current business as a lessee?_____ As an Owner?_____

School where enrolled ________________________ Instructor ______________

I. Members of family living at home during the year.

		Age	Years of School Completed	Months Devoted to Business
Operator	____________	____	________	________
Spouse	____________	____	________	________
Other Family Members	____________	____	________	________
	____________	____	________	________
	____________	____	________	________
	____________	____	________	________
	____________	____	________	________
	____________	____	________	________
	____________	____	________	________

II. Business Organization Data

A. Legal form of business organization: Sole Proprietorship __________, Partnership _________, Corporation _________.

B. Business classification: Check appropriate area. If your business falls in more than one area indicate the approximate percentage split in each area, i.e. Retail 80%, Service 20%.

Retail _____
Service _____
Wholesale _____
Manufacturing _____

Contract Construction _____
Agricultural Services, Forestry, Fisheries _____
Mining _____
Transportation _____

Finance, Insurance, Real Estate _____
Unclassified _____

III. Program Data

A. Approximate number of miles you travel (round trip) to SBM class? _____ Miles.

B. Number of SBM classes attended in 1975 _____, 1976 _____, 1977 _____.

C. Number of times instructor has visited your business in 1975 _____, 1976 _____, 1977 _____.

INSTRUCTIONS FOR UTILIZING THE COMPUTERIZED BUSINESS ANALYSIS CORRECTION FORMS

Pink Form - Local Error or Adjustment

1. Complete form for each business analysis requiring and error or adjustment - - do not combine more than one business per form.

2. Complete Business No., Business Name and School Name identical to that used on the original computer data forms submitted for the business.

3. Changes entered in the "boxed" area, refer to the computer data forms originally submitted. Identify the Form No., Code No. where the correction(s) is to appear. If the complete line on the data form is to be deleted check (✓) "Rec. Del.". If a new amount is to be substituted for an amount previously submitted, put the new amount only under the appropriate Column corresponding with the pre-printed columns on the data forms.

4. Sign-keep a copy of the correction form, and send original to SDS.

Yellow Form - SDS Error or Adjustment

1. and 2. Same as above

3. This form should be used when the business owner and instructor suspect the the computer center (SDS) has erred in keypunching the data from the computer data forms or that the calculations were not done correctly. Identify the Table Number(s) on the analysis, the ITEM & CODE and a DESCRIPTION OF ERROR AND CORRECTION NECESSARY.

4. Same as above

Pink

COMPUTERIZED BUSINESS ANALYSIS CORRECTION FORM
(Local Error or Adjustment)

Business No. ______________________________

Business Name ______________________________

School Name ______________________________

Specialized Data Systems
Use Only

☐ Bill Code

Please Make These Changes For This Business Record

Form No.	Code No.	Rec. Del.	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F

Note: To Delete Data for a Complete Line, Enter a (✓) in the "Rec. Del." Slot of the Correction Form.

Signed ______________________________
(Instructor)

Yellow

COMPUTERIZED BUSINESS ANALYSIS CORRECTION FORM
(SDS Error or Adjustment)

Business No. ____________________

Business Name ____________________

School Name ____________________

The Following Item(s) Appear to be in Error on the Analysis Received for this Business. Please Correct as Necessary.

Table Number	Item	Description of Error and Correction Necessary

Signed ____________________
(Instructor)

Chapter IV.

Instructions for Completing the Computer Data Forms

46

INSTRUCTIONS FOR COMPLETING COMPUTER DATA FORMS FOR THE SMALL BUSINESS MANAGEMENT PROGRAM

The instructions which follow are for Computer Data Forms 1, 2, 3A, 3___, 4A and 4___, and the Supplementary Form F-10 all dated, 1978. The instructions clarify the procedures for transferring data from business records to the data forms. Uniform procedures among analysis areas will permit small business records to be used in special sorts without regard to analysis boundaries and to provide a variety of teaching materials for use in adult small business management instruction.

Recorders should consider each item carefully before placing the information on the data sheets. Directions for recording quantities and values must be observed carefully to avoid costly errors in the final analysis report. The design of the computer forms aids in direct transfer of data from the standardized chart of accounts as well as from most single-entry bookkeeping systems. Every effort has been made to eliminate the necessity for calculating quantities and values prior to entry on the computer data forms.

DATA FORM IDENTIFICATION

Code Number

Each cooperator should be assigned a unique 7 digit code for identification. The code number should remain the same from year to year and must be identical on all forms used in the analysis of a particular business, including the computerized depreciation schedule.

State   Area Center   Cooperator Number

___/___ - ___/___ - ___/___/___

State Code Assignments

01	Alabama	18	Louisiana	35	Ohio
02	Alaska	19	Maine	36	Oklahoma
03	Arizona	20	Maryland	37	Oregon
04	Arkansas	21	Massachusetts	38	Pennsylvania
05	California	22	Michigan	39	Rhode Island
06	Colorado	23	Minnesota	40	South Carolina
07	Connecticut	24	Mississippi	41	South Dakota
08	Delaware	25	Missouri	42	Tennessee
09	Florida	26	Montana	43	Texas
10	Georgia	27	Nebraska	44	Utah
11	Hawaii	28	Nevada	45	Vermont
12	Idaho	29	New Hampshire	46	Virginia
13	Illinois	30	New Jersey	47	Washington
14	Indiana	31	New Mexico	48	West Virginia
15	Iowa	32	New York	49	Wisconsin
16	Kansas	33	North Carolina	50	Wyoming
17	Kentucky	34	North Dakota		

Area Center Code Assignments--Minnesota

01	Albert Lea
02	Alexandria
03	Anoka
04	Austin
05	Bemidji
06	Brainerd
07	Canby
08	Dakota County
09	Detroit Lakes
10	Duluth
11	East Grand Forks
12	Eveleth
13	Faribault
14	Granite Falls
15	Hibbing
16	Hutchinson
17	Jackson
18	Mankato
19	Minneapolis
20	Moorhead
21	Pine City
22	Pipestone
23	Red Wing
24	Rochester
25	St. Cloud
26	St. Paul
27	Staples
28	Suburban Hennepin County-South, Eden Prairie
29	Suburban Hennepin County-North, Brooklyn Park
30	Thief River Falls
31	Wadena
32	White Bear #916
33	Willmar
34	Winona

The code for each individual business should remain the same from year to year to permit easy data retrieval.

IDENTIFICATION CODE	Print full 7 digit identification number.
OPERATOR NAME	Print full name.
BUSINESS NAME	Print full business name.
BUSINESS CODE	Print the 3 digit business code. Consult pages 56-61 for the business code.
SCHOOL	This is the area center in which the cooperator is enrolled in small business management education.
STATE	Minnesota, to differentiate from Texas, North Carolina, Arizona, New Mexico and other states that use the same program for record analysis.
DATE	Record the date the data sheet is completed, or you may prefer to use the date the sheets are submitted to the analysis center.
INSTRUCTOR	Full name of the instructor.
BUSINESS YEAR	Record the ending date of business year.

Complete the column headed "No. of Persons" by using the identification of family members in the description column.

The information described above should be clearly printed on Data Form 1. Data Forms 2, 3A, 3___, 4A and 4___ need only have the identification number and the business name filled in.

INSTRUCTIONS--DATA FORM 1

All entries on Data Form 1 must be rounded off to the nearest dollar. All figures that appear in shaded areas, footnotes, etc. will be ignored by the analysis center. The way each item is used in the analysis report may be determined by consulting the Documentation for Small Business Analysis.

PERSONAL EXPENSES

Report all personal expenses from the personal section of the record system.

Lines 813-816	Record as indicated, personal amount of heat, electricity, water and telephone.
Line 817	Record as indicated, the personal share of home owner's insurance, auto insurance, life insurance, etc.
Line 818	Record all personal interest paid throughout the year. This includes but is not limited to interest on mortgages, loans, notes and finance charges on credit card accounts.
Lines 819-822	Record all repairs and maintenance on land, home & buildings, equipment & fixtures and vehicles.
Line 823	Record all gas, oil and grease used in the home, equipment fixtures and vehicles. This does not include fuel oil, natural gas or propane used for heating purposes. These would be recorded on line 813.
Line 824	Report any legal and accounting fees paid throughout the year.
Line 825	Report the total of all personal property taxes paid.
Line 826	Report all contributions made throughout the year. This includes but is not limited to contributions to medical associations and charitable organizations. It does not include contributions to church; they are reported on line 860.
Line 829	Record all personal entertainment expenses.
Line 830	Record all dues and subscriptions.
Line 831	Record all licenses purchased.
Line 832	Record all travel and recreations.
Line 839	Record all rent paid. This includes personal apartment rent, garage rent, etc.
Line 841	Record all miscellaneous expenses not shown elsewhere on this form.
Line 843	Report all postage expenses.

Line 850	Record all supplies purchased.
Line 860	Report all personal contributions to church.
Line 862	Report all medical expenses. Medication, dental, doctor and any other medical expenses are included on this line.
Line 864	Enter total foods and meals bought from the operator's personal account. This category includes general grocery purchases, and lunches and dinners out, which do not qualify as a business expense.
Line 866	Report all clothing purchased
Line 868	Report all educational expenses. This includes but is not limited to college tuition, books, special classes and career training.
Line 870	Report all goods and services taken out of the business for personal use.
Line 076	Report total money borrowed for personal use in column A.
Line 070	Report total money borrowed for business use in column B.
Line 078	Report total principal payments made on personal loans in Column A.
Line 074	Report total principal payments made on business loans in Column B.
Line 088	Report all non-business personal income. This includes but is not limited to wages received for work outside the business, interest income, investment income and securities income.
Line 090	Calculation of the number of persons in the family is done on the bottom of this form.
Line 095	Calculation of adult equivalents is done on the bottom of this form.

ASSET TRANSACTIONS

Line 710	Report total sales of all land. Column A for personal and Column B for business.
Line 715	Report cost of all land sold. Generally, this would be the historical cost plus any improvements made. Column A for personal and Column B for business.
Line 720	Report total sales of all buildings. Column A for personal and Column B for business.

Line 725	Report remaining cost of all buildings sold. Column A, personal, would be the historical cost plus improvements minus any casualty losses incurred. Column B, business, would be the final historical cost minus accumulated depreciation to date minus any casualty losses incurred.
Line 730	Sales of equipment & fixtures. (Same as for line 720)
Line 735	Cost of equipment & fixtures. (Same as for line 725)
Line 740	Sales of vehicles. (Same as for line 720)
Line 745	Cost of vehicles sold. (Same as for line 725)
Line 760	Report the total price of all land purchases. Column A for personal and Column B for business.
Line 762	Purchases of buildings. (Same as for line 760)
Line 764	Purchases of equipment & fixtures. (Same as for line 760)
Line 766	Purchases of vehicles. (Same as for line 760)
Line 768	Additional Business Investment. This is for stock purchased through co-ops, hardware associations, etc. In a sole proprietorship include personal capital added to the business during the year.
Line 769	Amortizable Costs. Includes Cost of Establishing a Corporation, Agreements not to Complete, etc.

DEPARTMENT CODES

Enter on the proper line the name or title of each department to be analyzed. A maximum of 25 departments may be included for analysis purposes. The computer will print the designated title at the top of the appropriate departmental analysis table.

INSTRUCTIONS--DATA FORM 2

Lines 101-102	Ledger balance or check book balance for cash, Col. A, is Beginning of Year Business; Col. B, End of Year Business; Col. C, Beg. Inv.-Personal; Col. D, End. Inv.-Personal.
Line 108	Only used if an aging schedule cannot be gotten from the business operator.
Lines 109-112	Aged A/R. If aging is listed, do not fill in the 108 A/R Control total.
Line 114	Allowances Bad Debts. Few businesses use this in small business. Generally they charge bad debts off directly.
Line 115	Notes Receivable. Summarize all notes receivable and put in this category.
Line 116	Open Account. Can be used for any current asset category not on Form 1 that is needed by the business operator. Such things as cash surrender value of life insurance, prepaid interest, etc. might be placed in this code number. Write description of item following "Open."
Line 158	Prepaid Interest. Summarize all interest that has been prepaid and place total on line 158.
Line 160	Prepaid Rent. Summarize all rent that has been prepaid and place total on line 160.
Line 161	Prepaid Insurance. Summarize all insurance that has been prepaid and place total on line 161.
Line 162	Prepaid Taxes. Summarize all prepaid taxes and place total on line 162.
Line 163	Open Account. Can be used for any other current asset category needed that isn't listed on Form 1. Write description of item following "Open."
Line 168	Stocks and Bonds. Summarize all stocks and bonds owned by the company. This category is for items such as stock ownership plans, investment portfolios and the like.
Line 170	Open Account.
Line 181	Land. Historical cost of all land used in the business. Col. A, Beg. Inv.-Business; Col. B, End. Inv.-Business; Col. C & D used for all other land not used in the business.
Line 182	Buildings and Leasehold Improvements. Historical cost of all buildings used in the business. Col. A is the Beg. Inv. of these buildings and Col. B is the End. Inv. of these buildings adjusted for purchases and sales. Col. C is the Beg. Inv. of

	these personal buildings adjusted for purchases and sales. This category is also used for businesses that rent building space but have made leasehold improvements which are depreciable.
Line 183	Accum. Depr.-Buildings. Col. A is the Beg. of the Year Accum. Depr. Col. B is the End of the Year Accum. Depr. adjusted by purchases, sales and current year depreciation. Col. C & D will not be used unless part of the home and other buildings are used partially for business and therefore depreciable.
Line 184	Equipment & Fixtures. (Same as for Line 182)
Line 185	Accum. Depr.-Equipment & Fixtures. (Same as for Line 183)
Line 186	Vehicles. (Same as for Line 182)
Line 187	Accum. Depr.-Vehicles. (Same as for Line 183)
Line 188	Amortization Costs. (Same as for Line 183)
Line 189	Accum. Amortization. (Same as for Line 183)

LIABILITIES

Line 208	A/P Control. Line 108 is used only if an aging schedule cannot be gotten from the business operator. If an aging schedule can be obtained, go directly to #209, 210, 211 and 212, bypassing #208. If an aging schedule cannot be obtained, Col. A should be the Beg. Inv. of all Business A/P.
Line 209	A/P 0-30 Days. This line should be used only if an aging schedule can be produced.
Line 210	A/P 30-60 Days. (Same as for Line 209)
Line 211	A/P 60-90 Days. (Same as for Line 209)
Line 212	A/P > 90 Days. (Same as for Line 209)
Line 214	Floor Plans. Enter total of all floor plans payable.
Line 215	Open Account. Can be used for any current liability not listed on Form 2. Such categories as Sales Tax Payable and Utilities Payable would be appropriate for this category. If using this code number, instructor must print in the description to receive the output with more than just a code number description. Col. A for Beg. Inv. of Business; Col. B, End. Inv. of Business; Col. C for Beg. Inv. of Personal; Col. D, End. Inv. of Personal. Lines 220, 221, 222 and 223 will be used only for business information. Columns C and D are not used.

Line 216	Notes Pay.-Bank. Enter Col. A, Total Beg. Inv. of Business Notes Payable. Enter Col. B, Total End. Inv. of Business Notes Pay. Enter Col. C, Total Beg. Inv. of Personal Notes Pay. Enter Col. D, End. Inv. of Total Personal Notes Payable.
Line 217	Notes Pay.-Other. Enter any other notes payable in the same manner as used in Line 216.
Line 218	Interest Payable. Enter Col. A, Beg. Inv. of Total Business Interest Payable. Enter Col. B, End. Inv. of Total Business Interest Payable. Col. C used for Beg. Inv. of Total Personal Interest Payable. Col. D is used to enter End. Inv. of Total Interest Payable.
Line 219	Open Account.
Line 220	Federal & FICA Payable. Col. A, Beg. Inv. of Total Business Fed. & FICA Payable. Col. B, End. Inv. of Total Business Fed. & FICA Payable.
Line 221	State Withholding Payable. Col. A, Beg. Inv. of Total Business State Withholding Payable. Col. B, End. Inv. of Total Business State Withholding Payable.
Line 222	Federal Unemployment Payable. Col. A, Beg. Inv. of Total Business Federal Unemployment Payable. Col. B, End. Inv. of Total Business Federal Unemployment Payable.
Line 223	State Unemployment Payable. Col. A, Beg. Inv. of Total Business State Unemployment Payable. Col. B, End. Inv. of Total Business State Unemployment Payable.
Line 224	Sales Tax Payable. Col. A, Beg. Inv. of Total Business Sales Tax Payable. Col. B, End. Inv. of Total Business Sales Tax Payable. Columns C and D are not used for this line number.
Line 225	Property Tax Payable. Col. A, Beg. Inv. of Total Business Property Tax Payable. Col. B, End. Inv. of Total Business Property Tax Payable. Col. C, Beg. Inv. of Personal Property Tax Payable. Col. D, End. Inv. of Personal Property Tax Payable.
Line 226	Open Account. This line is for any other current liabilities that are not included above. Col. A for the Beg. Inv. balance in the business, Col. B for the End. Inv. balance in the business, Col, C for the Beg. Inv. balance in the personal section and Col. D for the End. Inv. balance in the personal section. Write description of item following "Open."
Line 230	Bonuses Payable. List all bonuses that are payable at the end of the year.
Line 232	Dividends Payable. List all dividends payable at the end of the year.

Line 261	Mortgage Payable. Col. A, Beg. Inv. of the balance in the Business Mortgage Payable. Col. B, End. Inv. of the balance in the Business Mortgage Payable Account. Col. C, Beg. Inv. of all Mortgages Payable in the personal section. Col. D, End. Inv. of all Mortgages Payable in the personal section.
Line 262	Intermediate Loans. This category includes but is not limited to, auto loans, operating loans and other long term loans. Col. A is for Beg. Inv. balance of Business Intermediate Loans. Col. C, Beg. Inv. balance of Personal Intermediate Loans. Col. D, End. Inv. balance of Personal Intermediate Loans.
Line 263	Other Long Term Liabilities. This category includes any other Long Term Liabilities not shown above. Col. A, Beg. Inv. Business; Col. B, End. Inv. Business; Col. C, Beg. Inv. Personal; and Col. D, End. Inv. Personal. Write description of item following "Open."
Line 310	Capital Account-Stock. Col. A, Beg. Inv. of Company Stock; Col. B, C and D are not used.
Line 311	Capital Account-Other. Col. A, Beg. Inv. of Business Capital Account-Other; Columns B, C and D not used.
Line 312	Retained Earnings. Col. A, Beg. Inv. of Retained Earnings; Col. B, C and D are not used.
Line 320	Draw Account. This account is the amount of money and goods drawn out of the business for the business operator. This amount does not include any money sent in for personal federal and state estimated tax payments. Col. B is the Ending Inventory figure for the current year. Columns A, C and D are not used.
Line 321	Federal and State Estimated Payments. This account is a supplement to the Draw Account. It is the money sent in for personal federal and state estimated tax payments. Col. B is the Ending Inventory balance for the current year. Columns A, C and D are not used.
Line 397	Net Profit - Current Year. The computer will calculate the present year profit to-date.

INSTRUCTIONS--DATA FORMS 3A & 3__

When the business is departmentalized, all business totals should be appropriately distributed among departments. Data form 3A is used for each analysis. Data form 3__ is used whenever there are more than five departments. Instructors must designate the alpha sequence and the department number on each additional sheet.

Example:	3A	1-5	Departments
	3B	6-10	Departments
	3C	11-15	Departments
	3D	16-20	Departments
	3E	21-25	Departments

The maximum number of departments allowed is 25. Therefore, the highest alpha sequence would be 3E.

Line 121	Merchandise Inventory. Record data from the inventory sheets in the account book or ledger. When the business is departmentalized, inventories should be appropriately distributed among departments. Departmentalization is indicated by 121.1, 121.2 ..... 121.25.
Line 141	Secondary Merchandise Inventory. Record data as described in Line 121. Departmentalization is indicated by 141.1, 141.2 ..... 141.25.

SALES AND REVENUES

Line 421	Merchandise-Sales. This category is total merchandise-sales less returns. Again, when the business is departmentalized, all lines should be appropriately distributed among departments. Departmentalization is indicated by 421.1, 421.2 ..... 421.25.
Line 441	Secondary Merchandise-Sales. (Same as for line 421) Departmentalization is indicated by 441.1, 441.2 ..... 441.25.
Line 445	Sales Discounts. This category is total discounts for the year. It will be subtracted from the sales to arrive at the net sales figure code #475.
Line 450	Rental Income. This category is for businesses that are primarily in the rental business.
Line 460	Labor-Customer. (Same as for line 421)
Line 461	Labor-Outside (Sublet). (Same as for line 421)
Line 462	Labor-Internal. (Same as for line 421)
Line 463	Labor-Warranty. (Same as for line 421)

Line 472	Parts-Internal. (Same as for line 421)
Line 473	Parts-Warranty. (Same as for line 421)

Enter all non-sales types of revenues in the business total. Column A. Distribute to the various departments where appropriate.

Line 780	Interest Income. Report all interest income from such sources as stocks, bonds, notes receivable, etc.
Line 781	Rental Income. Report all supplemental rental income on this line if no department has been specifically set up for it.
Line 782	Royalties Income. Report the same as for line 780.
Line 790	Purchase Discounts. Report the same as for line 780.
Line 791	Volume Discounts. Report the same as for line 780.
Line 792	Other. This is an extra income category. It is used whenever the business has income that cannot be included elsewhere in sales and revenue section.

PURCHASES

Line 521	Merchandise-Purchases. This category includes total merchandise purchases less returns. When the business is departmentalized, all lines should be appropriately distributed among departments. Departmentalization is indicated by 521.1, 521.2 ..... 521.25.
Line 541	Secondary Merchandise-Purchases. (Same as for line 521) Departmentalization is indicated by 541.1, 541.2 ... 541.25.
Line 550	Freight-In Costs. (Same as for line 521)
Line 555	Cost of Goods Sold (Direct). This category is for those businesses with departments, but do not have departmental inventories. The computer will not pick up anything placed in Column A-Business Total. This column is for the instructor's use only.
Line 561	Production Cost-Sublet Labor. Report all sublet labor costs that are to be included in cost of goods or services sold. (Same as for line 521)
Line 570	Production Cost-Labor. Report all production labor costs that are to be included in cost of goods or services sold. (Same as for line 521)

OTHER CATEGORIES

Line 052	Report the total number of full-time workers. This line includes the operator.
Line 054	Report the total number of hours worked by full-time employees. This does not include the hours worked by the operator. (All lines dealing with hours worked should be broken out among departments.)
Line 056	Report total number of part-time workers. (Do not count if less than 10 hours per week.)
Line 058	Report the total number of hours worked by part-time employees.
Line 060	Report the total number of hours worked by unpaid family labor.
Line 062	Report the dollar value of the unpaid family labor.
Line 064	Report the number of hours worked by the business partner.
Line 066	Report the number of hours worked by partners in the business.
Line 068	Report the value of partner's labor.

PERCENTAGE ALLOCATIONS

Line 10	If the exact hours have not been broken out among departments, list a percentage allocation among departments.
Line 12	Record a percentage allocation by department for the use of total investment.
Line 14	If all the expense categories are not specifically allocated, list a percentage figure for each department. The analysis center will then compute a percentage allocation for all expenses not specifically allocated.

NOTE: You may use a combination of direct cost allocation and percentage allocation within the three general categories of labor, investment and expenses. Hoever, on any give line, if you allocate dollars or hours for one department, you must manually complete the allocation for all departments represented by that line.

INSTRUCTIONS--DATA FORMS 4A & 4__

The instructions for businesses with more than five departments are exactly the same as for Data Sheet 3.

ENDING INVENTORIES

Line 131	Merchandise Inventory. These are the ending inventories associated with account number 121. Departmentalization is indicated by 131.1, 131.2 ..... 131.25.
Line 151	Secondary Merchandise Inventory. These are the ending inventories associated with account number 141. Again, the code number has been changed only to aid in key punching. Departmentalization is indicated by 151.1, 151.2 ..... 151.25.

EXPENSES

All business expense lines should be appropriately distributed among departments. Instructors are cautioned to take care that the expense categories that are both business and personal be put in their proper line areas.

Line 608	Officer Salary. This category is meant for corporations where the principal owner is paid an officer's salary. This category is meant only for the principal owner's salary.
Lines 609-611	Record as indicated. Paid family labor (separate from the regular payroll records), general salaries & wages and payroll taxes.
Line 612	Record all advertising expenditures.
Lines 613-616	Record as indicated from the utilities section of the account book.
Line 617	Record from the insurance section of the account boook or ledger all insurance paid during the year. This category includes business liability, fire and content and truck insurance but it does not include health insurance for employees. This would be included on line 645 as an employee fringe benefit.
Line 618	Record the total amount of interest paid on all debts throughout the year.
Lines 619-622	Record as indicated from the repairs & maintenance section. Separate the four categories.

Lines 623-630	Report as indicated from the general expense ledger.
Line 631	Record from the expense ledgers or account books the total of all business licenses. This category includes but is not limited to food handler's licenses, liquor licenses, meat licenses, etc.
Lines 632-633	Record as indicated.
Lines 634-637	Record from the depreciation schedule. Be sure to break down the depreciation by the indicated categories.
Lines 638-639	Record as indicated.
Line 640	Record the cash longs with a bracket. If a cash short, report as a usual expense.
Lines 641-644	Record as indicated.
Line 645	Record as indicated. Employee benefits include employer-paid health insurance, club memberships, life insurance, etc.
Line 646-650	Record as indicated.
Line 651	Record as indicated the amount of amortization charged off this year.
Lines 652-664	Record as indicated. These categories are open accounts. If expenses that have occurred throughout the year cannot be placed in the above categories, place them here. The instructor may print in the name of the expense. If this is done, the computer will print that name as the expense category.

BUSINESS CODE NUMBER--SEQUENTIAL

Number	
020	Sewer and Drain Service
021	Soil Engineer Service
046	Floral Shop
050	Nursery-Horticulture
054	Tree Service
055	Landscaper
070	Pet Shop
076	Drug Store
077	Veterinary Hospital
079	Implement Dealer
091	Educational Facility
099	Service Business - General
102	Auto Glass Repair
106	Business Service
110	Coin Shop
114	Theatrical Supply and Dance
118	Interior Graphics
122	Furniture Stripping and Refinishing
126	Fabric Store
130	Locksmith
133	Recreational Equipment Sales - General
134	Bike and Cyle - Sales and Service
135	Advertising - General Business
138	Newspaper
140	Rapid Printing - Graphics
141	Data Processing Service
144	Photography Shop
160	Tire Company - Sales and Service
165	Welding Shop
168	Ironworks
169	Denture Manufacturing
171	Manufacturer - General
172	Construction Contractor - Buildings
174	Retail Sales - General
177	Apartment Owner
178	Nursing Home
180	Shoe Repair Service
185	Real Estate - Sales
189	Bulk - Gas and Oil Wholesaler
190	Furniture Store
193	Appliance and TV - Sales and Service
194	Auto Parts - New and Used
195	Appliance Repair
196	Food Store - Sales

Number	
205	Electrical Contractor
206	Electric Motor Repair and Sales
231	Ferrier
251	Men's Clothing - Retail
254	Insurance Agency
291	Carpet Shop
295	Custom Upholstry
296	Interior Decorating
297	Vending Service
305	Child Care Center
311	Bottle Shop - Liquor Store
313	Restaurant
317	Tavern and Lounge
318	Auto Dealer - New and Used
320	Bowling Alley
331	Barber Shop
332	Beauty Shop
358	Seafood - Retail Sales
363	Laundry and Dry Cleaning
372	Fire Equipment - Retail and Repair
379	Drive-In - Food and Beverage
385	Campgrounds
390	Riding Stables
411	Ladies Clothing - Retail
421	Feed Store - Sales
431	Fishing Lures - Tackle Manufacturing
432	Gunsmith - Repair & Sales
436	Manufacturing - Pottery
440	Manufacturing - Wood
444	Manufacturing - Clothing
448	Marine Products - Sales and Service
452	Mobile Home Sales
456	Parlor Games - Sales and Service
460	Picture Framing
464	Rain Gutter Installers - Service
468	Real Estate Investments
472	Retail Sales - Gift Shop
476	Retail Sales - Handicraft Products
480	Retail Sales - Health Foods
484	Retail Sales - Pottery Supplies
488	Retail Sales - Stained Glass
492	Tax Consultant
496	Wholesale - Health Foods

Number	
500	Wholesale - Novelty Goods
521	Bakery - Retail
522	Grocery Store - Small
523	Butcher Shop
524	Meat Packing - Wholesale
602	Novelty Store - Sales
604	Body Shop - Auto
621	Mechanic - Other than Service Station
703	Jewelry Store - Retail
705	Motel & Resort
709	Convenience Store - Gas and Groceries
733	Hardware Store
821	Electronic Equipment - Sales and Service
840	Camper Rental and Sales
841	Paint and Wallpaper - Retail
842	Painting Contractor
851	Equipment Rental
852	Excavating Company
861	Cement Contractor
862	Cabinet Making
863	Masonry Construction
864	Sheetrock and Taper
865	Plumbing and Heating Contractor
867	Sign Making
868	Design Services
891	Grading Contractor - Road and Highway
901	Trucking Company
914	Service Station - Gas, Oil and Small Repair
918	Driving School
964	Organ and Piano - Sales and Service
966	Music Instrument Repair
997	Grain Elevator
998	Tree Farming
999	Production Agriculture - Secondary Business

BUSINESS CODE NUMBERS--ALPHABETICAL

Number	
135	Advertising - General Business
177	Apartment Owner
195	Appliance Repair
193	Appliance and TV - Sales and Service
318	Auto Dealer - New and Used
102	Auto Glass Repair
194	Auto Parts - New and Used
521	Bakery - Retail
331	Barber Shop
332	Beauty Shop
134	Bike, Cycle and Snowmobile - Sales and Service
604	Body Shop - Auto
311	Bottle Shop - Liquor Store
320	Bowling Alley
189	Bulk - Gas and Oil Wholesaler
106	Business Services
523	Butcher Shop
862	Cabinet Making
840	Camper Rental and Sales
385	Campgrounds
291	Carpet Shop
861	Cement Contractor
305	Child Care Center
110	Coin Shop
172	Construction Contractor - Buildings
709	Convenience Store - Gas and Groceries
295	Custom Upholstry
141	Data Processing Service
169	Denture Manufacturer
868	Design Services
379	Drive-In - Food and Beverage
918	Driving School
076	Drug Store
091	Educational Facility
205	Electrical Contractor
206	Electric Motor Repair and Sales
821	Electronic Equipment - Sales and Service
851	Equipment Rental
852	Excavating Company

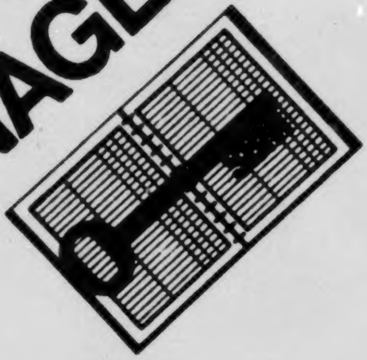
Number	
126	Fabric Store
421	Feed Store - Sales
231	Ferrier
372	Fire Equipment - Retail and Repair
431	Fishing Lures - Tackle Manufacturing
046	Floral Shop
196	Food Store - Sales
190	Furniture Store
122	Furniture Stripping and Refinishing
891	Grading Contractor - Road and Highway
997	Grain Elevator
522	Grocery Store - Small
432	Gunsmith - Repair & Sales
733	Hardware Store
079	Implement Dealer
254	Insurance Agency
296	Interior Decorating
118	Interior Graphics
168	Ironworks
703	Jewelry Store - Retail
411	Ladies Clothing - Retail
055	Landscaper
363	Laundry and Dry Cleaning
130	Locksmith
444	Manufacturing - Clothing
171	Manufacturing - General
436	Manufacturing - Pottery
440	Manufacturing - Wood
448	Marine Products - Sales & Service
863	Masonry Construction
524	Meat Packing - Wholesale
621	Mechanic - Other than Service Station
251	Men's Clothing - Retail
452	Mobile Home - Sales
705	Motel - Resort
966	Music Instrument Repair
138	Newspaper
602	Novelty Store - Sales
050	Nursery - Horticulture
178	Nursing Home

Number	
964	Organ and Piano - Sales and Service
841	Paint and Wallpaper - Sales
842	Painting Contractor
456	Parlor Games - Sales and Service
070	Pet Shop
144	Photography Shop
460	Picture Framing
865	Plumbing and Heating Contractor
999	Production Agriculture - Secondary Business
464	Rain Gutter Installers - Service
140	Rapid Printing - Graphics
468	Real Estate - Investments
185	Real Estate - Sales
133	Recreational Equipment Sales - General
313	Restaurant
174	Retail Sales - General
472	Retail Sales - Gift Shop
476	Retail Sales - Handicraft Products
480	Retail Sales - Health Foods
484	Retail Sales - Pottery Supplies
488	Retail Sales - Stained Glass
390	Riding Stables
358	Seafood - Retail Sales
099	Service Business - General
914	Service Station - Gas, Oil and Small Repairs
020	Sewer and Drain Service
864	Sheetrock and Taper
180	Shoe Repair
867	Sign Making
021	Soil Engineer - Service
317	Tavern and Lounge
492	Tax Consultant
114	Theatrical Supply and Dance Wear
160	Tire Company - Sales and Service
998	Tree Farming
054	Tree Service
901	Trucking Company
297	Vending Service
077	Veterinary Hospital
165	Welding Shop
496	Wholesale - Health Foods
500	Wholesale - Novelty Goods

Chapter V.

Sample Small Business Analysis Report

SMALL BUSINESS MANAGEMENT



Annual Report

1977

AN ADULT
EDUCATIONAL
PROGRAM

23-00-001 AL BROWN D/B/A BROWN FURNITURE
01/18/78 YEAR ENDING 12/31/77
190 FURNITURE STORE

TABLE 1. SUMMARY OF BUSINESS INVENTORIES

475. GROSS INCOME-SALES AND SERVICES $

A. GROSS EXPENSES -NOT INCLUDING OPERATOR LABOR $

699. NET OPERATING INCOME OR PROFIT $ *

B. NUMBER OF WORKERS REQUIRED -ACTUAL- FULL TIME
PART TIME

C. NUMBER OF WORKERS REQUIRED -EQUIVALENT

D. NET RETURN PER WORKER EQUIVALENT $

E. CAPITAL INVESTMENT PER WORKER EQUIVALENT $

F. ASSETS	BEGINNING	ENDING
121. MERCHANDISE HELD FOR RESALE	$	$
181. BARE LAND		
182. BUILDINGS		
184. EQUIPMENT & FIXTURES		
186. VEHICLES		
188. AMORTIZABLE COSTS		
G. TOTAL NON-CASH ASSETS	$ *	$ *

H. INCREASE OR DECREASE IN NON-CASH ASSETS $ *

23-00-001
01/18/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 2. INCOME AND EXPENSE STATEMENT

400.	INCOME			RATIO
421.	SALES OF GOODS & SERVICES	$		
870.	FAMILY USE OF GOODS & SERVICES			
A.	TOTAL GOODS & SERVICES			
749.	SALES OF ASSETS			
B.	TOTAL OTHER BUSINESS INCOME			
C.	INCREASE IN NON-CASH ASSETS			
D.	TOTAL INCOME	$	*	
600.	EXPENDITURES			
521.	MERCHANDISE PURCHASED FOR RESALE	$		
608.	OFFICERS SALARY			
609.	PAID FAMILY WAGES			
610.	SALARIES & WAGES			
611.	PAYROLL TAXES			
612.	ADVERTISING			
613.	HEAT & ELECTRICITY			
615.	WATER & TELEPHONE			
617.	INSURANCE			
619.	REPAIRS & MAINTENANCE - LAND			
620.	REPAIRS & MAINTENANCE - BUILDINGS			
621.	REPAIRS & MAINTENANCE - EQUIP & FIXT			
622.	REPAIRS & MAINTENANCE - VEHICLES			
623.	GAS, OIL & GREASE			
624.	LEGAL & ACCOUNTING			
625.	PROPERTY TAXES			
626.	CONTRIBUTIONS & DONATIONS			
627.	SHOP & OFFICE EXPENSE			
629.	ENTERTAINMENT, DUES & TRAVEL			
631.	LICENSES			
638.	BAD DEBTS			
639.	RENT			
641.	MISCELLANEOUS & OTHER EXPENSES			
642.	DELIVERY & POSTAGE			
644.	SELLING EXPENSES			
645.	EMPLOYEE BENEFITS			
646.	TRASH & BREAKAGE			
648.	COLLECTION & BANK CHARGES			
650.	SUPPLIES			
E.	TOTAL EXPENSES	$	*	
750.	PURCHASES OF ASSETS			
760.	BARE LAND	$		
762.	BUILDINGS			
764.	EQUIPMENT & FIXTURES			
766.	VEHICLES			
769.	AMORTIZABLE COSTS			
F.	DECREASE IN NON-CASH ASSETS			
G.	INTEREST ON INVESTMENT AT 6 %			
062.	UNPAID FAMILY LABOR			
H.	TOTAL EXPENDITURES	$	*	
RLM.	RETURN TO OPERATORS LABOR & MANAGEMENT	$	*	
CLM.	RETURN TO CAPITAL, FAMILY LABOR & MGMT.	$	*	

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

70

```
23-00-001                                         BROWN FURNITURE
01/18/78                                          YEAR ENDING 12/31/77

       TABLE 2.1  INCOME AND EXPENSE STATEMENT - BUSINESS ONLY

400. INCOME                                                         RATIO
421.   MERCHANDISE SALES                          $
460.   CUSTOMER LABOR
475.     NET SALES OF GOODS & SERVICES            $           *

500. COST OF GOODS OR SERVICES SOLD
121.   BEGINNING INVENTORY           $
521.   MERCHANDISE PURCHASED
550.   FREIGHT IN COSTS
561.   SUBLET LABOR
  A.   GOODS OR SERVICES AVAILABLE   $          *
121.   ENDING INVENTORY
598.   COST OF GOODS OR SERVICES SOLD             $           *
599.     GROSS PROFIT FROM SALES                  $           *

600. EXPENSES
609.   PAID FAMILY LABOR
610.   SALARIES & WAGES
611.   PAYROLL TAXES
612.   ADVERTISING
613.   HEAT
614.   ELECTRICITY
616.   TELEPHONE
617.   INSURANCE
618.   INTEREST
619.   REPAIR & MAINT. - LAND
620.   REPAIR & MAINT. - BUILDINGS
621.   REPAIR & MAINT. - EQUIP & FIXT
622.   REPAIR & MAINT. - VEHICLES
623.   GAS, OIL & GREASE
624.   LEGAL & ACCOUNTING
625.   PROPERTY TAXES
629.   ENTERTAINMENT & PROMOTION
631.   LICENSES
635.   DEPR-BUILDINGS     $
636.   DEPR-EQUIP & FIXT  $
637.   DEPR-VEHICLES      $
634.     DEPRECIATION TOTAL
639.   RENT
643.   POSTAGE
650.   SUPPLIES
698.     TOTAL EXPENSES & DEDUCTIONS              $           *
699.       NET OPERATING PROFIT                   $           *

  B. OTHER BUSINESS INCOME
781.   RENTAL INCOME
790.   PURCHASE DISCOUNTS
792.   OTHER

397.       NET PROFIT                             $           *


  C. SUPPLEMENTARY MANAGEMENT INFORMATION
```

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

71

23-00-001 BROWN FURNITURE
01/18/78 YEAR ENDING 12/31/77

D.	TOTAL HOURS OF LABOR REQUIRED	
E.	TOTAL INVESTMENT REQUIRED	$
F.	BUSINESS PROFIT PER WORKER UNIT	$
G.	BUSINESS PROFIT PER $1000 INVESTED	$
H.	BUSINESS PROFIT PER $100 OF TOTAL COST	$
I.	PERCENTAGE OF NET PROFIT TO NET SALES	

SIGNATURE - - - - - - - - - - - - - - - - - - -

UNAUDITED

23-00-001	BROWN FURNITURE
01/18/78	YEAR ENDING 12/31/77

TABLE 3. SUMMARY OF GROSS MARGINS AND NET DECREASES

A.	DEPARTMENTAL GROSS MARGINS		
599.	01 BEDROOM		
599.	02 LIVING RM & DINING RM		
599.	03 KITCHEN		
599.	04 MISCELLANEOUS		
599.	05 USED		
599.	06 TRUCKING-SERVICE		
599.	TOTAL OF DEPARTMENTAL GROSS MARGINS	$	*
780.	OTHER BUSINESS INCOME		
B.	TOTAL RETURNS AND NET INCREASES	$	*
C.	EXPENSES AND NET DECREASES		
181.	LAND	$	
182.	BUILDINGS		
184.	EQUIPMENT & FIXTURES		
186.	VEHICLES		
605.	LABOR COSTS		
612.	ADVERTISING		
613.	UTILITIES		
617.	INSURANCE		
624.	LEGAL & ACCOUNTING		
625.	TAXES & LICENSES		
626.	CONTRIBUTIONS & DONATIONS		
627.	SHOP & OFFICE EXPENSE		
629.	ENTERTAINMENT, DUES & TRAVEL		
638.	BAD DEBTS		
639.	RENT PAID		
641.	MISCELLANEOUS & OTHER EXPENSES		
642.	DELIVERY & POSTAGE		
644.	SELLING EXPENSE		
646.	TRASH & BREAKAGE		
648.	COLLECTION & BANK CHARGES		
650.	SUPPLIES		
651.	AMORTIZATION		
D.	INTEREST ON NON-CASH INVESTMENT AT 6 PERCENT		
E.	TOTAL EXPENSES AND NET DECREASES	$	*
RL4.	RETURN TO OPERATORS LABOR & MANAGEMENT	$	*

23-00-001
01/18/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 4. BALANCE SHEET - BUSINESS ONLY

A.	ASSETS		BEGINNING		ENDING	
100.	CURRENT ASSETS					
101.	CASH IN BANK		$		$	
102.	CASH PETTY					
109.	ACCTS/REC. 0-30	$		$		
110.	ACCTS/REC. 30-60					
111.	ACCTS/REC. 60-60					
112.	ACCTS/REC. OVER 90					
108.	TOTAL A/R		*		*	
114.	ALL. FOR BAD DEBTS					
B.	NET A/R					
115.	NOTES RECEIVABLE					
116.	LIFE INSURANCE					
121.	MERCHANDISE INVENTORY					
141.	SECONDARY MERCHANDISE INV.					
158.	PREPAID INTEREST					
160.	PREPAID RENT					
161.	PREPAID INSURANCE					
162.	PREPAID TAXES					
163.						
168.	STOCKS & BONDS					
170.						
179.	TOTAL CURRENT ASSETS		$	*	$	*
180.	FIXED ASSETS		REMAINING VALUE		REMAINING VALUE	
181.	BARE LAND		$		$	
182.	BUILDINGS	$		$		
183.	ACCUM. DEPR. BLDGS.					
184.	EQUIP. & FIXTURES	$		$		
185.	ACCUM DEPR EQP & FXT					
186.	VEHICLES	$		$		
187.	ACCUM. DEPR. VEHICLE					
188.	AMORTIZABLE COSTS	$		$		
189.	ACCUM. AMORTIZATION					
190.	TOTAL FIXED ASSETS		$	*	$	*
199.	TOTAL ASSETS		$	*	$	*

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

23-00-001
01/18/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 4. CONTINUED

C.	LIABILITIES	BEGINNING		ENDING	
200.	CURRENT LIABILITIES				
209.	ACCTS/PAY. 0-30 $		$		
210.	ACCTS/PAY. 30-60				
211.	ACCTS/PAY. 60-90				
212.	ACCTS/PAY. OVER 90				
208.	TOTAL A/P	$		$	
214.	FLOOR PLANS				
215.					
216.	NOTES PAYABLE -BANK				
217.	NOTES PAYABLE -OTHER				
218.	ACCRUED INTEREST				
219.					
220.	FEDERAL & FICA PAYABLE				
221.	STATE WITHHOLD PAYABLE				
222.	FED UNEMP. PAYABLE				
223.	STATE UNEMP. PAYABLE				
224.	STATE SALES TAX PAYABLE				
225.	PROPERTY TAX PAYABLE				
226.					
230.	BONUSES PAYABLE				
232.	DIVIDENDS PAYABLE				
250.	TOTAL CURRENT LIABILITIES	$	*	$	*
260.	LONG-TERM LIABILITIES				
261.	MORTGAGE PAYABLE	$		$	
262.	INTERMEDIATE LOANS				
263.					
295.	TOTAL LONG TERM LIABILITIES	$	*	$	*
299.	TOTAL LIABILITIES	$	*	$	*
300.	OWNERS EQUITY				
310.	CAPITAL ACCOUNT -OWNER	$		$	
311.	CAPITAL ACCOUNT -OTHER				
312.	CAPITAL ACCOUNT -OTHER				
315.	ADDL. BUSINESS INVESTMENT				
320.	DRAWING ACCOUNT				
321.	FED. & STATE ESTIMATED TAX				
397.	NET PROFIT				
396.	SUSPENSE				
379.	TOTAL EQUITY	$	*	$	*
390.	TOTAL LIAB. & EQUITY	$	*	$	*
D.	GAIN OR LOSS IN OWNERS EQUITY			$	
E.	RATIO - CURR. ASSETS/CURR. LIAB.				
F.	RATIO - CURRENT LIAB./INVENTORY				
G.	RATIO - FIXED ASSETS/OWNERS EQTY				
H.	RATIO - LAND&BLDG/LONG TERM LIAB				
I.	RATIO - TOTAL ASSETS/TOTAL LIAB.				
J.	RATIO - TOTAL ASSETS/OWNERS EQTY				
K.	QUICK RATIO-CASH,A/R,/CURR. LIAB.				

SIGNATURE

UNAUDITED

23-00-001
01/18/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 5. NET WORTH

A.	BUSINESS ASSETS				
101.	CASH ON HAND & IN BANK -BUSINESS ONLY	$		$	
108.	TOTAL ACCOUNTS RECEIVABLE				
115.	NOTES RECEIVABLE				
121.	MERCHANDISE INVENTORY				
161.	OTHER CURRENT ASSETS				
181.	BARE LAND				
182.	BUILDINGS				
184.	EQUIPMENT & FIXTURES				
186.	VEHICLES				
188.	AMORTIZATION COSTS				
199.	TOTAL BUSINESS ASSETS	$	*	$	*
B.	PERSONAL ASSETS				
C.	LAND & BUILDINGS				
D.	OTHER NON-BUSINESS ASSETS				
E.	TOTAL ASSETS	$	*	$	*
F.	BUSINESS LIABILITIES				
250.	CURRENT LIABILITIES	$		$	
295.	LONG-TERM LIABILITIES				
299.	TOTAL BUSINESS LIABILITIES	$	*	$	*
G.	PERSONAL LIABILITIES				
H.	TOTAL LIABILITIES	$	*	$	*
I.	TOTAL NET WORTH -BUSINESS & PERSONAL		*		*
J.	CHANGE IN TOTAL NET WORTH			$	*
RLM.	RETURN TO OPERATORS LABOR & MANAGEMENT			$	
CLM.	RETURN TO CAPITAL, FAMILY, LABOR & MANAGEMENT			$	
088.	NON-BUSINESS INCOME			$	
070.	TOTAL MONEY BORROWED -BUSINESS & PERSONAL			$	
074.	TOTAL PAID ON DEBT-PRINCIPAL ONLY/BUSINESS & PERSONAL			$	
K.	TOTAL HOUSEHOLD AND PERSONAL CASH EXPENSE			$	

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

23-00-001
01/18/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 6. HOUSEHOLD AND PERSONAL EXPENSES

090.	NUMBER OF PERSONS PER FAMILY		
095.	ADULT EQUIVALENTS PER FAMILY		
800.	EXPENSES		
813.	HEAT	$	
814.	ELECTRICITY		
815.	WATER		
816.	TELEPHONE		
817.	INSURANCE		
818.	INTEREST		
819.	REPAIRS & MAINT. - LAND		
820.	REPAIRS & MAINT. - BUILDINGS		
821.	REPAIRS & MAINT. - EQUIPMENT & FURNISHINGS		
822.	REPAIRS & MAINT. - VEHICLES		
823.	GAS, OIL & GREASE		
824.	LEGAL & ACCOUNTING		
825.	PROPERTY TAXES		
826.	CONTRIBUTIONS & DONATIONS		
829.	ENTERTAINMENT		
830.	DUES & SUBSCRIPTIONS		
831.	LICENSES		
832.	TRAVEL & RECREATION		
839.	RENT		
841.	MISCELLANEOUS		
843.	POSTAGE		
850.	SUPPLIES		
860.	CHURCH		
862.	MEDICAL EXPENSES		
864.	FOOD & MEALS		
866.	CLOTHING		
868.	EDUCATION		
A.	TOTAL CASH LIVING EXPENSES	$	*
760.	LAND PURCHASED		
762.	BUILDINGS PURCHASED		
764.	EQUIPMENT & FURNISHINGS PURCHASED		
766.	VEHICLES PURCHASED		
B.	TOTAL HOUSEHOLD & PERSONAL CASH EXPENSE	$	*
870.	FAMILY USE OF GOODS & SERVICES		
C.	TOTAL HOUSEHOLD CASH & NON-CASH EXPENSE	$	*

23-00-001
01/18/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 7. MEASURES OF BUSINESS ORGANIZATION AND EFFICIENCY

A. BUSINESS SIZE	
B. AVERAGE BUSINESS INVESTMENT	$
C. TOTAL GROSS MARGIN	
D. YEARLY WORKER EQUIVALENT	
E. LABOR EFFICIENCY	
F. GROSS MARGIN PER WORKER	
G. TOTAL BUSINESS INVESTMENT PER WORKER	
H. OVERHEAD	
I. TOTAL EXPENSES PER $1000 OF GROSS MARGIN	
J. TOTAL EXPENSES PER WORKER	
K. TURNOVER	
L. TOTAL GROSS MARGIN PER $1000 OF AVG BUSINESS INVENTORY	
M. INVENTORY TURNOVER	
N. CREDIT CONTROL	
O. RECEIVABLE TURNOVER	
P. COLLECTION PERIOD	
Q. RATIO ANALYSIS	
R. PERCENTAGE OF NET OPERATING PROFIT TO NET SALES	
S. NET SALES TO OWNERS EQUITY	$
T. NET SALES TO AVERAGE INVENTORY	$
U. NET SALES TO WORKING CAPITAL	$
V. RETURN PER HOUR ON OPERATOR & UNPAID FAMILY LABOR	$
W. PERCENT RETURN ON BUSINESS INVESTMENT	

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

```
23-00-001                                          BROWN FURNITURE
C1/18/78           01 BEDROOM                      YEAR ENDING 12/31/77

       TABLE 9.01  DEPARTMENTAL INCOME AND EXPENSE STATEMENT


400. INCOME                                                          RATIO
421.   MERCHANDISE SALES                           $
475.     NET SALES OF GOODS & SERVICES             $          *

500. COST OF GOODS OR SERVICES SOLD
121.   BEGINNING INVENTORY            $
521.   MERCHANDISE PURCHASED
561.   SUBLET LABOR
  A.   GOODS OR SERVICES AVAILABLE    $          *
121.   ENDING INVENTORY
598.   COST OF GOODS OR SERVICES SOLD              $          *
599.     GROSS PROFIT FROM SALES                   $          *

600. EXPENSES
609.   PAID FAMILY LABOR
610.   SALARIES & WAGES
611.   PAYROLL TAXES
612.   ADVERTISING
613.   HEAT
614.   ELECTRICITY
616.   TELEPHONE
617.   INSURANCE
618.   INTEREST
619.   REPAIR & MAINT. - LAND
620.   REPAIR & MAINT. - BUILDINGS
621.   REPAIR & MAINT. - EQUIP & FIXT
624.   LEGAL & ACCOUNTING
625.   PROPERTY TAXES
635.   DEPR-BUILDINGS      $
636.   DEPR-EQUIP & FIXT   $
634.     DEPRECIATION TOTAL
639.   RENT
643.   POSTAGE
650.   SUPPLIES
698.     TOTAL EXPENSES & DEDUCTIONS               $          *
699.       NET OPERATING PROFIT                    $          *

  B. OTHER BUSINESS INCOME
781.   RENTAL INCOME
397.       NET PROFIT                              $          *


  C. SUPPLEMENTARY MANAGEMENT INFORMATION
  D.   TOTAL HOURS OF LABOR REQUIRED
  E.   TOTAL INVESTMENT REQUIRED                   $
  F.   DEPARTMENTAL PROFIT PER WORKER UNIT         $
  G.   DEPARTMENTAL PROFIT PER $1000 INVESTED      $
  H.   DEPARTMENTAL PROFIT PER $100 OF TOTAL COST $
  I.      PERCENTAGE OF NET PROFIT TO NET SALES    $
```

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

```
23-00-001                                         BROWN FURNITURE
01/18/78           02 LIVING RM & DINING RM       YEAR ENDING 12/31/77

       TABLE 9.02  DEPARTMENTAL INCOME AND EXPENSE STATEMENT

400. INCOME                                                         RATIO
421.   MERCHANDISE SALES                          $
475.     NET SALES OF GOODS & SERVICES            $          *

500. COST OF GOODS OR SERVICES SOLD
121.   BEGINNING INVENTORY           $
521.   MERCHANDISE PURCHASED
  A.   GOODS OR SERVICES AVAILABLE   $          *
121.   ENDING INVENTORY
598.   COST OF GOODS OR SERVICES SOLD             $          *
599.     GROSS PROFIT FROM SALES                  $          *

600. EXPENSES
609.   PAID FAMILY LABOR
610.   SALARIES & WAGES
611.   PAYROLL TAXES
612.   ADVERTISING
613.   HEAT
614.   ELECTRICITY
616.   TELEPHONE
617.   INSURANCE
618.   INTEREST
619.   REPAIR & MAINT. - LAND
620.   REPAIR & MAINT. - BUILDINGS
621.   REPAIR & MAINT. - EQUIP & FIXT
624.   LEGAL & ACCOUNTING
625.   PROPERTY TAXES
629.   ENTERTAINMENT & PROMOTION
635.   DEPR-BUILDINGS     $
636.   DEPR-EQUIP & FIXT  $
634.     DEPRECIATION TOTAL
639.   RENT
643.   POSTAGE
650.   SUPPLIES
698.     TOTAL EXPENSES & DEDUCTIONS              $          *
699.       NET OPERATING PROFIT                   $          *

  B. OTHER BUSINESS INCOME
781.   RENTAL INCOME
397.       NET PROFIT                             $          *


  C. SUPPLEMENTARY MANAGEMENT INFORMATION
  D.   TOTAL HOURS OF LABOR REQUIRED
  E.   TOTAL INVESTMENT REQUIRED                  $
  F.   DEPARTMENTAL PROFIT PER WORKER UNIT        $
  G.   DEPARTMENTAL PROFIT PER $1000 INVESTED     $
  H.   DEPARTMENTAL PROFIT PER $100 OF TOTAL COST $
  I.      PERCENTAGE OF NET PROFIT TO NET SALES   $
```

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

```
23-00-001                                         BROWN FURNITURE
01/18/78           03 KITCHEN                     YEAR ENDING 12/31/77

       TABLE 9.03  DEPARTMENTAL INCOME AND EXPENSE STATEMENT


400. INCOME                                                           RATIO
421.   MERCHANDISE SALES                          $
475.     NET SALES OF GOODS & SERVICES            $          *

500. COST OF GOODS OR SERVICES SOLD
121.   BEGINNING INVENTORY               $
521.   MERCHANDISE PURCHASED
  A.   GOODS OR SERVICES AVAILABLE       $          *
121.   ENDING INVENTORY
598.   COST OF GOODS OR SERVICES SOLD             $          *
599.     GROSS PROFIT FROM SALES                  $          *

600. EXPENSES
609.   PAID FAMILY LABOR
610.   SALARIES & WAGES
611.   PAYROLL TAXES
612.   ADVERTISING
613.   HEAT
614.   ELECTRICITY
616.   TELEPHONE
617.   INSURANCE
618.   INTEREST
619.   REPAIR & MAINT. - LAND
620.   REPAIR & MAINT. - BUILDINGS
621.   REPAIR & MAINT. - EQUIP & FIXT
624.   LEGAL & ACCOUNTING
625.   PROPERTY TAXES
635.   DEPR-BUILDINGS      $
636.   DEPR-EQUIP & FIXT   $
634.     DEPRECIATION TOTAL
639.   RENT
643.   POSTAGE
650.   SUPPLIES
698.     TOTAL EXPENSES & DEDUCTIONS              $          *
699.       NET OPERATING PROFIT                   $          *

  B. OTHER BUSINESS INCOME
781.   RENTAL INCOME
397.       NET PROFIT                             $          *



  C. SUPPLEMENTARY MANAGEMENT INFORMATION
  D.   TOTAL HOURS OF LABOR REQUIRED
  E.   TOTAL INVESTMENT REQUIRED                  $
  F.   DEPARTMENTAL PROFIT PER WORKER UNIT        $
  G.   DEPARTMENTAL PROFIT PER $1000 INVESTED     $
  H.   DEPARTMENTAL PROFIT PER $100 OF TOTAL COST $
  I.      PERCENTAGE OF NET PROFIT TO NET SALES   $
```

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

23-00-001 BROWN FURNITURE
01/18/78 04 MISCELLANEOUS YEAR ENDING 12/31/77

TABLE 9.04 DEPARTMENTAL INCOME AND EXPENSE STATEMENT

400.	INCOME						RATIO
421.	MERCHANDISE SALES				$		
475.	NET SALES OF GOODS & SERVICES				$	*	
500.	COST OF GOODS OR SERVICES SOLD						
121.	BEGINNING INVENTORY		$				
521.	MERCHANDISE PURCHASED						
A.	GOODS OR SERVICES AVAILABLE		$	*			
121.	ENDING INVENTORY						
598.	COST OF GOODS OR SERVICES SOLD				$	*	
599.	GROSS PROFIT FROM SALES				$	*	
600.	EXPENSES						
609.	PAID FAMILY LABOR						
610.	SALARIES & WAGES						
611.	PAYROLL TAXES						
612.	ADVERTISING						
613.	HEAT						
614.	ELECTRICITY						
616.	TELEPHONE						
617.	INSURANCE						
618.	INTEREST						
619.	REPAIR & MAINT. - LAND						
620.	REPAIR & MAINT. - BUILDINGS						
621.	REPAIR & MAINT. - EQUIP & FIXT						
624.	LEGAL & ACCOUNTING						
625.	PROPERTY TAXES						
635.	DEPR-BUILDINGS	$					
636.	DEPR-EQUIP & FIXT	$					
634.	DEPRECIATION TOTAL						
639.	RENT						
643.	POSTAGE						
650.	SUPPLIES						
698.	TOTAL EXPENSES & DEDUCTIONS				$	*	
699.	NET OPERATING PROFIT				$	*	
B.	OTHER BUSINESS INCOME						
397.	NET PROFIT				$	*	
C.	SUPPLEMENTARY MANAGEMENT INFORMATION						
D.	TOTAL HOURS OF LABOR REQUIRED						
E.	TOTAL INVESTMENT REQUIRED				$		
F.	DEPARTMENTAL PROFIT PER WORKER UNIT				$		
G.	DEPARTMENTAL PROFIT PER $1000 INVESTED				$		
H.	DEPARTMENTAL PROFIT PER $100 OF TOTAL COST				$		
I.	PERCENTAGE OF NET PROFIT TO NET SALES				$		

23-00-001 BROWN FURNITURE

01/18/78 05 USED YEAR ENDING 12/31/77

TABLE 9.05 DEPARTMENTAL INCOME AND EXPENSE STATEMENT

					RATIO
400.	INCOME				
421.	MERCHANDISE SALES			$	
475.	NET SALES OF GOODS & SERVICES			$	*
500.	COST OF GOODS OR SERVICES SOLD				
121.	BEGINNING INVENTORY		$		
521.	MERCHANDISE PURCHASED				
A.	GOODS OR SERVICES AVAILABLE		$	*	
121.	ENDING INVENTORY				
598.	COST OF GOODS OR SERVICES SOLD			$	*
599.	GROSS PROFIT FROM SALES			$	*
600.	EXPENSES				
609.	PAID FAMILY LABOR				
610.	SALARIES & WAGES				
611.	PAYROLL TAXES				
612.	ADVERTISING				
613.	HEAT				
614.	ELECTRICITY				
616.	TELEPHONE				
617.	INSURANCE				
618.	INTEREST				
619.	REPAIR & MAINT. - LAND				
620.	REPAIR & MAINT. - BUILDINGS				
621.	REPAIR & MAINT. - EQUIP & FIXT				
624.	LEGAL & ACCOUNTING				
625.	PROPERTY TAXES				
635.	DEPR-BUILDINGS	$			
636.	DEPR-EQUIP & FIXT	$			
634.	DEPRECIATION TOTAL				
639.	RENT				
643.	POSTAGE				
650.	SUPPLIES				
698.	TOTAL EXPENSES & DEDUCTIONS			$	*
699.	NET OPERATING PROFIT			$	*
B.	OTHER BUSINESS INCOME				
397.	NET PROFIT			$	*
C.	SUPPLEMENTARY MANAGEMENT INFORMATION				
D.	TOTAL HOURS OF LABOR REQUIRED				
E.	TOTAL INVESTMENT REQUIRED			$	
F.	DEPARTMENTAL PROFIT PER WORKER UNIT			$	
G.	DEPARTMENTAL PROFIT PER $1000 INVESTED			$	
H.	DEPARTMENTAL PROFIT PER $100 OF TOTAL COST			$	
I.	PERCENTAGE OF NET PROFIT TO NET SALES			$	

```
23-00-001                                             BROWN FURNITURE
01/18/78           06 TRUCKING-SERVICE                YEAR ENDING 12/31/77

       TABLE 9.06  DEPARTMENTAL INCOME AND EXPENSE STATEMENT

400. INCOME                                                                   RATIO
460.   CUSTOMER LABOR
475.     NET SALES OF GOODS & SERVICES                $          *

500. COST OF GOODS OR SERVICES SOLD
599.      GROSS PROFIT FROM SALES                     $          *

600. EXPENSES
609.   PAID FAMILY LABOR
610.   SALARIES & WAGES
611.   PAYROLL TAXES
612.   ADVERTISING
613.   HEAT
614.   ELECTRICITY
616.   TELEPHONE
617.   INSURANCE
618.   INTEREST
619.   REPAIR & MAINT. - LAND
620.   REPAIR & MAINT. - BUILDINGS
621.   REPAIR & MAINT. - EQUIP & FIXT
622.   REPAIR & MAINT. - VEHICLES
623.   GAS, OIL & GREASE
624.   LEGAL & ACCOUNTING
625.   PROPERTY TAXES
631.   LICENSES
635.   DEPR-BUILDINGS       $
637.   DEPR-VEHICLES        $
634.     DEPRECIATION TOTAL
698.     TOTAL EXPENSES & DEDUCTIONS                  $          *
699.       NET OPERATING PROFIT                       $          *

  B. OTHER BUSINESS INCOME
397.       NET PROFIT                                 $          *


  C. SUPPLEMENTARY MANAGEMENT INFORMATION
  D.   TOTAL HOURS OF LABOR REQUIRED
  E.   TOTAL INVESTMENT REQUIRED                      $
  F.   DEPARTMENTAL PROFIT PER WORKER UNIT            $
  G.   DEPARTMENTAL PROFIT PER $1000 INVESTED         $
  H.   DEPARTMENTAL PROFIT PER $100 OF TOTAL COST     $
  I.      PERCENTAGE OF NET PROFIT TO NET SALES       $
```

Chapter VI.

Documentation for Completing the Business Analysis

AN INTRODUCTION TO USING THE DOCUMENTATION

The Documentation for Completing the Business Analysis was written to serve as a guide for instructors in small business management education. It can be utilized to determine the precise method used to arrive at each of the figures in the individual small business record analysis print-out. Without knowledge of the way in which each item was calculated, the values shown on a business record analysis could not be interpreted with any degree of confidence. While many of the items are self-explanatory or match exactly with an item recorded in the record system, many others are more complex. Some are derived by adding or subtracting several record system figures. Still others result from multiplying or dividing one or more of the record system figures. Some include the application of complex formulas to arrive at the allocation of record system values to the appropriate categories.

To aid in the interpretation of the small business record and in the use of the documentation for that purpose, it is important to know how to read the documentation.

Each table reported in the small business analysis has an accompanying table of instruction in the documentation. Since the small business record analysis is computed from information supplied to the computer center on input forms, the instructions in the documentation are based on the four input forms rather than on the record system itself. Using this method, any record keeping system that can collect the kind of data required to complete the four data sheets can be used as a basis for a computerized business analysis.

The six data sheets have been included in pages 32-37. They have been reduced from their normal size to fit into this publication. The reader will notice that each line is designated by a number. Columns are designated by upper case letters. The data sheets designated 3__ and 4__ are extensions of 3A and 4A when the number of departments in a business exceeds five.

The pages of the documentation use the following format:

Carry to Table	P-O Line	Form	Form Line	Description

"Carry to Table" signifies that the result of the calculation is used on another table as well as for the table for which the calculation is explained.

"P-O Line" designates the specific print-out line for which the instructions apply. For example, in the documentation for Table 2.1, "P-O Line 612" indicates that the calculation which follows is for Line 612 of Table 2.1, "Advertising."

"Form" designates which of the four computer input sheets contains the base data. For P-O Line 612 in the above example, base data is drawn from Form 4A. Sometimes this form includes a table designation rather than a form designation. When data has been calculated in another table, the information is simply brought forward rather than calculated again. Table numbers in this column are always identified by "T".

The "Form Line" column specifies the line number from which the information is drawn and refers to the four input sheets shown in Chapter III. When the information has been drawn from a preceding table, the line number of the table from which the data has been carried forward is preceded by an "L".

The "Description" column provides the mathematical formula for deriving the print-out line. The reader must be careful to observe brackets, parentheses and mathematical signs.

Some description items say "Print Only". These are used as captions, subheadings or descriptions within the body of a table. The reader must check an actual print-out sheet to determine what each "Print Only" instruction designates.

In Table 4, "Balance Sheet - Business Only", the letters inside parentheses designate columns on the print-out table. The letters without parentheses designate columns on the data sheet.

Using the documentation as a guide, an instructor should be able to verify and trace any item that is printed on an individual small business analysis. When differences do occur, they may almost always be traced to the procedure used in rounding numbers. In a complex calculation, rounding numbers at one point in a calculation can result in a slightly different answer than rounding them at a different stage in the calculation.

Instructors, coordinators and others will find the documentation a useful tool in becoming more familiar with the small business analysis and in helping their clientele interpret their individual small business analysis.

DOCUMENTATION TO THE SMALL BUSINESS ANALYSIS

Carry to Tbl.	P-O Line	Form	Form Line	TABLE 1. SUMMARY OF BUSINESS INVENTORIES	
				ALL VALUES ARE BUSINESS SHARE UNLESS SPECIFIED OTHERWISE. ALL SUMMATIONS OF LINE NUMBERS REFER TO PRINT-OUT LINES.	
	475	T2.1	475	Gross Income-Sales & Service	
	A	T2.1	598, 698	Gross Expenses = Sum of (Cost of Goods & Services Sold T2.1 L598 + Total Expenses & Deductions T2.1 L698)	
	699	-	-	Net Operating Income or Profit = (L475 minus Line A)	
	B	3A	052, 056	Number of Full Time Workers F3A L052A, Number of Part-time Workers F3A L056A.	
T7 LD	C	3A	054, 058, 060, 064, 066	Number of Workers Required (Equivalent) = Sum of [(F3A L054A + L058A + L060A + L064A +L066A) ÷ 2000]	
	D	T2.1	608,507 609, 610, 611, 645, 699	Net Return Per Worker Equivalent = Sum of [(Net Profit T2.1 L699 + Production Cost Labor T2.1 L507 + Officer Salary T2.1 L608 + Paid Family Labor T2.1 L609 + Salaries & Wages T2.1 L610 + Payroll Taxes T2.1 L611 + Employee Benefits T2.1 L645) ÷ Line C]	
	E	T4 T1	199 C	Capital Investment Per Worker Equivalent = Sum of [(Beginning Inventory of Total Assets T4 L199 + Ending Inventory of Total Assets T4 L199) ÷ 2] ÷ (T1 Line C)	
	F	-	-	ASSETS BEGINNING	ENDING
	121	T4	121, 141,	(Beg. Inv. of Mdse. T4 L121 + Beg. Inv. Secondary T4 L141)	(End. Inv. of Mdse. T4 L121 + End. Inv. Secondary T4 L141)
T5L181	181	T4	181	Beg. Inv. of Land T4 L181	End Inv. of Land T4 L181
	182	T4	182, 183	(Beg. Inv. of Bldgs T4 L182 minus Acc. Depr. T4 L183)	(End. Inv. of Bldgs T4 L182 minus Acc. Depr. T4 L183)
	184	T4	184, 185	(Beg. Inv. of Equip & Fix T4 L184 minus Acc. Depr. T4 L185)	(End. Inv. of Equip & Fix T4 L184 minus Acc. Depr. T4 L185)
	186	T4	186, 187	(Beg. Inv. of Vehicles T4 L186 minus Acc. Depr. T4 L187)	(End. Inv. Vehicles T4 L186 minus Acc. Depr. T4 L187)
	188	T4	188, 189	(Beg. Inv. of Amortizable Costs T4 L188 minus Acc. Amort. T4 L189)	(End. Inv. of Amortizable Costs T4 L188 minus Acc. Amort. T4 L189)
	G	-	-	Total Non Cash Assets = Sum of Beg. Inv. (121 + 181 + 182 + 184 + 186 + 188)	Total Non Cash Assets = Sum of End. Inv. (121 + 181 + 182 + 184 + 186 + 188)
T2LC or F	H	-	-	Increase or Decrease in Non Cash Assets = Sum of (Ending Inventory Line G minus Beginning Inventory Line G)	

Carry to Tbl	P-O Line	Form	Form Line	TABLE 2. INCOME AND EXPENSE STATEMENT
				ALL VALUES ARE BUSINESS SHARE UNLESS SPECIFIED OTHERWISE. ALL SUMMATIONS OF LINE NUMBERS REFER TO PRINT-OUT LINES.
	400	-	-	INCOME
	421	3A	421, 441, 445, 450, 460, 461, 462, 463, 472, 473	Sum of (Column A, Merchandise, Secondary Mdse., Rental Income, Labor Customer, Labor Outside, Labor Internal, Labor Warranty, Parts Internal and Parts Warranty) minus Sales Discounts L445.
	870	1	870	Column A, Family Use of Goods and Services 870A
	A	-	-	Sum of (421 + 870) = A
	749	1	710, 720, 730, 740	Sum of (Column B, 710 + 720 + 730 + 740) = 749 Total Sales of Assets
	B	3A	780, 781, 782, 790, 791, 792	Sum of (Column A, 780 + 781 + 782 + 790 + 791 + 792) = B Total Other Business Income
	C	T1	H	Increase in Non Cash Assets
	D	-	-	Sum of (A + 749 + B + C) = D Total Income
	600	-	-	EXPENDITURES
	521	3A	521, 541 550, 561,570	Sum of (Column A, 521 + 541 + 550 + 561 + 570) = 521 Mdse Purchased for Resale
	608	4A	608	Officer's Salary 608A
	609	4A	609	Paid Family Wages 609A
	610	4A	610	Salaries & Wages 610A
	611	4A	611	Payroll Taxes 611A
	612	4A	612	Advertising 612A
	613	4A	613, 614	Heat + Electricity 613A
	615	4A	615, 616	Water + Telephone 615A
	617	4A	617	Insurance 617A
	619	4A	619	Repairs & Maintenance - Land 619A
	620	4A	620	Repairs & Maintenance - Buildings 620A
	621	4A	621	Repairs & Maintenance - Equipment & Fixtures 621A
	622	4A	622	Repairs & Maintenance - Vehicles 622A
	623	4A	623	Gas, Oil & Grease 623A
	624	4A	624	Legal & Accounting 624A
	625	4A	625	Property Taxes 625A
	626	4A	626	Contributions & Donations 626A

Carry to Tbl	P-O Line	Form	Form Line	TABLE 2. INCOME AND EXPENSE STATEMENT
	627	4A	627, 628	Shop Expense 627A + Office Expense 628A
	629	4A	629, 630, 632	Entertainment + Dues + Travel 629A
	631	4A	631	Licenses 631A
	638	4A	638	Bad Debts 638A
	639	4A	639	Rent 639A
	641	4A	633, 640, 641, 651, 652, 653, 654	Policy Adjustment + Cash Short/Long + Misc. 641A
	642	4A	642, 643	Delivery Expense + Postage 642A
	644	4A	644	Selling Expense 644A
	645	4A	645	Employee Benefits 645A
	646	4A	646, 647	Trash & Garbage Removal + Breakage & Spoilage 646A
	648	4A	648, 649	Collection Expense L648A + Bank Charges L649A
	650	4A	650	Supplies L650A
	E	-	-	Total Expenses = Sum of [Line 521 + (Lines 608 through 650)]
	750	-	-	PURCHASES OF ASSETS
	760	1	760	Purchases of Land L760B
	762	1	762	Purchases of Buildings L762B
	764	1	764	Purchases of Equipment & Fixtures L764B
	766	1	766	Purchases of Vehicles L766B
	769	1	769	Amortizable Costs L769B
	F	T1	H	Decrease in Non-Cash Assets T1 Line H (If Negative)
T3LD	G	T1	G	Interest on Investment (6%) = Sum of[[(Beginning Inventory Line G + Ending Inventory Line G)÷ 2] x .06]
	062	3A	062	Value of Unpaid Family Labor = F2A L062A
	H	-	-	Total Expenditures = Sum of (Lines E + 760 + 762 + 764 + 766 + 769 + F + G + 062)
T5RLM	RLM	-	-	Return to Operators Labor and Management = Sum of (Line D minus Line H)
T5CLM	CLM	4A	618	Return to Capital, Family Labor and Management = Sum of [(Lines RLM + G + 062) minus (L618A Interest Paid)]

Carry to Tbl	P-O Line	Form	Form Line	TABLE 2.1 INCOME & EXPENSE STATEMENT - BUSINESS ONLY
	400	-	-	INCOME
	421	3A	421	Merchandise Sales 421A
	441	3A	441	Secondary Mdse. Sales 441A
	445	3A	445	Sales Discounts 445A
	450	3A	450	Rental Income 450A
	460	3A	460	Customer Labor 460A
	461	3A	461	Outside Labor (Sublet) 461A
	462	3A	462	Internal Labor 462A
	463	3A	463	Warranty Labor 463A
	472	3A	472	Internal Parts 472A
	473	3A	473	Warranty Parts 473A
T1 L475	475	-	-	Net Sales of Goods & Services = Sum of [(421 + 441 + 450 + 460 + 461 + 462 + 463 + 472 + 473) minus 445]
	500	-	-	COST OF GOODS OR SERVICES SOLD
	121	3A	121, 141	Beginning Inventory = Sum of (Merchandise L121A + Secondary Mdse. L141A)
	521	3A	521	Merchandise Purchased 521A
	541	3A	541	Secondary Mdse. Purchased 541A
	550	3A	550	Freight-In Costs 550A
	561	3A	561	Product Cost-Sublet Labor 561A
	570	3A	570	Production Cost-Labor 570A
	A	-	-	Goods or Services Available = Sum of (121 + 521 + 541 + 550 + 561 + 570)
	121	4A	131, 151	Ending Inventory = Sum of (Merchandise L131A + Secondary Mdse. L151A)
	598	-	-	Cost of Goods or Services Sold = Sum of (Line A minus Ending Inventory L121)
T7 LC	599	-	-	Gross Profit From Sales = Sum of (L475 minus L598)
	600	-	-	EXPENSES
	608	4A	608	Officer Salary 608A
	609	4A	609	Paid Family Wages 609A
	610	4A	610	Salaries & Wages 610A
	611	4A	611	Payroll Taxes 611A
	612	4A	612	Advertising 612A
	613	4A	613	Heat 613A
	614	4A	614	Electricity 614A
	615	4A	615	Water 615A
	616	4A	616	Telephone 616A
	617	4A	617	Insurance 617A
	618	4A	618	Interest 618A
	619	4A	619	Repairs & Maint. - Land 619A
	620	4A	620	Repairs & Maint. - Buildings 620A
	621	4A	621	Repairs & Maint. - Equipment & Fixtures 621A
	622	4A	622	Repairs & Maint. - Vehicles 622A
	623	4A	623	Gas, Oil & Grease 623A
	624	4A	624	Legal & Accounting 624A
	625	4A	625	Property Taxes 625A
	626	4A	626	Contributions & Donations 626A
	627	4A	627	Shop Expense 627A
	628	4A	628	Office Expense 628A
	629	4A	629	Entertainment & Promotion 629A
	630	4A	630	Dues & Subscriptions 630A

Carry to Tbl	P-O Line	Form	Form Line	TABLE 2.1 INCOME & EXPENSE STATEMENT - BUSINESS ONLY
	631	4A	631	Licenses 631A
	632	4A	632	Travel & Conventions 632A
	633	4A	633	Policy Adjustment 633A
	635	4A	635	Depreciation - Buildings 635A
	636	4A	636	Depreciation - Equipment & Fixtures 636A
	637	4A	637	Depreciation - Vehicles 637A
	634	4A	634	Depreciation Total = Sum of (635 + 636 + 637)
	638	4A	638	Bad Debts 638A
	639	4A	639	Rent 639A
	640	4A	640	Cash Short/Long 640A
	641	4A	641	Miscellaneous 641A
	642	4A	642	Delivery Expense 642A
	643	4A	643	Postage 643A
	644	4A	644	Selling Expense 644A
	645	4A	645	Employee Benefits 645A
	646	4A	646	Trash & Garbage Removal 646A
	647	4A	647	Breakage & Spoilage 647A
	648	4A	648	Collection Expense 648A
	649	4A	649	Bank Charges 649A
	650	4A	650	Supplies 650A
	651	4A	651	Amortization 651A
	652	4A	652	Open Account 652A
	653	4A	653	Open Account 653A
	654	4A	654	Open Account 654A
	655	4A	655	Open Account 655A
	656	4A	656	Open Account 656A
	657	4A	657	Open Account 657A
	658	4A	658	Open Account 658A
	659	4A	659	Open Account 659A
	660	4A	660	Open Account 660A
	661	4A	661	Open Account 661A
	662	4A	662	Open Account 662A
	663	4A	663	Open Account 663A
	664	4A	664	Open Account 664A
	698	-	-	Total Expenses & Deductions = Sum of (Lines 608 through* 664)
				*NOTE: If L640 is NEGATIVE, it must be SUBTRACTED from the summation.
	699	-	-	Net Operating Profit = Sum of (Line 599 minus Line 698)
	B	-	-	OTHER BUSINESS INCOME
	780	3A	780	Interest Income 780A
	781	3A	781	Rental Income 781A
	782	3A	782	Royalties Income 782A
	790	3A	790	Purchase Discounts 790A
	791	3A	791	Volume Discounts 791A
	792	3A 1	792, 710, 715, 720, 725, 730, 735, 740, 745	Other = Sum of [(Other F3A L792A + F1 L710B + F1 L720B + F1 L730B + F1 L740B) minus (F1 L715B + F1 L725B + F1 L735 + F1 L745B)]

Carry to Tbl	P-O Line	Form	Form Line	TABLE 2.1 INCOME & EXPENSE STATEMENT - BUSINESS ONLY
T4 397 EI	397	-	-	Net Profit = Sum of (Lines 699 + 780 + 781 + 782 + 790 + 791 + 792)
	C	-	-	SUPPLEMENTARY MANAGEMENT INFORMATION See Table 9.10 Documentation - This information is the summation of all Table 9.01's. The calculations are performed identical to the departmental information.

Carry to Tbl	P-O Line	Form	Form Line	TABLE 3. SUMMARY OF GROSS MARGINS & NET DECREASES
	A	-	-	DEPARTMENTAL GROSS MARGINS
	599.01	T9.1	599	Department 1 - Gross Margin
	599.02	T9.2	599	Department 2 - Gross Margin
	599.03	T9.3	599	Department 3 - Gross Margin* *NOTE - Same for an many departments as indicated on the data forms.
	599	-	-	Total of Departmental Gross Margins = Sum of (599.01 + 599.02 + 599.03 + ...)
	480	3A	780, 781, 782, 790, 791, 792	Other Business Income = Sum of (Interest Income 780A + Rental Income 781A + Royalties Income 782A + Purchase Discounts 790A + Volume Discounts 791A + Other 792A)
	B	-	-	Total Returns and Net Increases = Sum of (599 + 480)
	C	-	-	EXPENSES AND NET DECREASES
	181	4A 1	619 710, 715	Land = Sum of (Repairs & Maint. - Land 619A + Cost of Land Sold 715B) minus (Sales of Land 710B)
	182	4A 1	620, 635, 720, 725	Buildings = Sum of (Repairs & Maint. - Bldgs 620A + Depreciation 635A + Cost of Buildings Sold 725B) minus (Sales of Buildings 720B)
	184	4A 1	621, 636, 730, 735	Equipment & Fixtures = Sum of (Repairs & Maint. - Equip. & Fix. 621A + Depreciation 636A + Cost of Eq. & Fix. Sold 735B) minus (Sales of Eq. & Fix. 730B)
	186	4A 1	622, 623, 637, 740, 745	Vehicles = Sum of (Repairs & Maint. - Vehicles 622A + Gas, Oil & Grease 623A + Depreciation 637A + Cost of Vehicles Sold 745B) minus (Sales of Vehicles 740B)
	605	3A 4A	062, 608, 609, 610, 611, 645	Labor Costs = Sum of (Unpaid Family Labor 062A + Officer Salary 608A + Paid Family Labor 609A + Salaries & Wages 610A + Payroll Taxes 611A + Employee Benefits 645A)
	612	4A	612	Advertising 612A
	613	4A	613, 614, 615, 616	Utilities = Sum of (Heat 613A + Electricity 614A + Water 615A + Telephone 616A)
	617	4A	617	Insurance 617A
	624	4A	624	Legal & Accounting 624A
	625	4A	625, 631	Taxes & Licenses = (Property Taxes 625A + Licenses 631A)

Carry to Tbl	P-O Line	Form	Form Line	TABLE 3. SUMMARY OF GROSS MARGINS & NET DECREASES
	626	4A	626	Contributions & Donations 626A
	627	4A	627, 628	Shop Expense 627A + Office Expense 628A
	629	4A	629, 630, 632	Entertainment 629A + Dues & Subscriptions 630A + Travel & Conventions 632A
	638	4A	638	Bad Debts 638A
	639	4A	639	Rent 639A
	641	4A	633, 640, 641, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664	Miscellaneous & Other Expenses = Sum of (Policy Adjustment 633A + Cash Short/Long 640A + Misc. Exp. 641A + Open 652A + Open 653A + Open 654A + Open 655A + Open 656A + Open 657A + Open 658A + Open 659A + Open 660A + Open 661A + Open 662A + Open 663A + Open 664A)
	642	4A	642,643	Delivery Expense 642A + Postage 643A
	644	4A	644	Selling Expense 644A
	646	4A	646, 647	Trash & Garbage Removal 646A + Breakage & Spoilage 647A
	648	4A	648, 649	Collection Expense 648A + Bank Charges 649A
	650	4A	650	Supplies 650A
	651	4A	651	Amortization 651A
	D	T2	G	Interest on Investment
	E	-	-	Total Expenses & Net Decreases = Sum of (Lines 181 through Line D)
	RLM	-	-	Return to Operators Labor and Management = Sum of (Line B minus Line E) = RLM

Carry to Tbl	P-O Line	Form	Form Line	TABLE 4. BALANCE SHEET - BUSINESS ONLY	
	A	-	-	ASSETS	
				BEGINNING	ENDING
	100	-	-	CURRENT ASSETS	
	101(B)(D)	2	101	Beg. Inv. 101A = 101(B)	Ending Inv. 101B = 101(D)
	102(B)(D)	2	102	Beg. Inv. 102A = 102(B)	Ending Inv. 102B = 102(D)
	109(B)(D)	2	109	Beg. Inv. 109A = 109(A)	Ending Inv. 109B = 109(C)
	110(A)(C)	2	110	Beg. Inv. 110A = 110(A)	End. Inv. 110B = 110(C)
	111(A)(C)	2	111	Beg. Inv. 111A = 111(A)	End. Inv. 111B = 111(C)
	112(A)(C)	2	112	Beg. Inv. 112A = 112(A)	End. Inv. 112B = 112(C)
	108(A)(C)	-	-	B.I. = Sum of (109A + 110A + 111A + 112A) = Total A/R 108(A)	E.I.= Sum of (109B + 110B + 111B + 112B) = Total A/R 108(D)
	114(A)(C)	2	114	Allowance Bad Debts 114A = 114(A)	Allowance Bad Debts 114B = 114(D)
T5L108	B(B)(D)	-	-	Net A/R = Sum of (108 minus 114) = B(B)	Net A/R = Sum of (108 minus 114) = B(D)
T5L115	115(B)(D)	2	115	B.I. Notes Rec. 115A = 115 (B)	E.I. Notes Rec. 115B = 115(D)
	116(B)(D)	2	116	B.I. Open 116A = 116(B)	E.I. Open 116B = 116(D)
	121(B)(D)	3A 4A	121, 131	B.I. Mdse. Inv. 121A = 121 (B)	E.I. Mdse. Inv. 131A = 121(D)
	141(B)(D)	3A 4A	141, 151,	B.I. Secondary Inv. 141A = 141(B)	E.I. Secondary Inv. 151A = 141(D)
	158(B)(D)	2	158	B.I. Prepaid Interest 158A = 158(B)	E.I. Prepaid Interest 158B = 158(D)
	160(B)(D)	2	160	B.I. Prepaid Rent 160A = 160(B)	E.I. Prepaid Rent 160B = 160(D)
	161(B)(D)	2	161	B.I. Prepaid Ins. 161A = 161(B)	E.I. Prepaid Ins. 161B = 161(D)
	162(B)(D)	2	162	B.I. Prepaid Taxes 162A = 162(B)	E.I. Prepaid Taxes 162B = 162(D)
	163(B)(D)	2	163	B.I. Open 163A = 163(B)	E.I. Open 163B = 163(D)
	168(B)(D)	2	168	B.I. Stocks & Bonds 168A = 168(B)	E.I. Stocks & Bonds 168B = 168(D)
	170(B)(D)	2	170	B.I. Open 170A = 170(B)	E.I. Open 170B = 170(D)
	179(B)(D)	-	-	Sum of (101A + 102A + B + 115A + 116A + 121A + 141A + 158A + 160A + 161A + 162A + 163A + 168A + 170A) = Total Current Assets 179(E)	Sum of (101B + 102B + B + 115B + 116B + 131A + 151A + 158B + 160B + 161B + 162B + 163B + 168B + 170B) = Total Current Assets 179(D)
	180	-	-	FIXED ASSETS	
T1L181	181(B)(D)	2	181	B.I. Land 181A = 181(B)	E.I. Land 181B = 181(D)
	182(A)(C)	2	182	B.I. Buildings 182A = 182(A)	E.I. Buildings 182B = 182(C)
	183(A)(C) (B)(D)	2	183	B.I. Acc. Depr. 183A = 183 (A); (182A minus 183A) = 183(B)	E.I. Acc. Depr. 183B = 183(C); (182B minus 183B) = 183(D)
	184(A)(C)	2	184	B.I. Equip. & Fix 184A = 184(A)	E.I. Equip. & Fix 184B = 184(C)

Carry to Tbl	P-0 Line	Form	Form Line	TABLE 4. BALANCE SHEET - BUSINESS ONLY	
				BEGINNING	ENDING
	185(A)(C) (B)(D)	2	185	B.I. Acc. Depr. 185A = 185(A); (184A minus 185A) = 185(B)	E.I. Acc. Depr. 185B = 185(C); (184B minus 185B) = 185(D)
	186(A)(C)	2	186	B.I. Vehicles 186A = 186(A)	E.I. Vehicles 186B = 186(C)
	187(A)(C) (B)(D)	2	187	B.I. Acc. Depr. 187A = 187 (A); (186A minus 187A) = 187(B)	E.I. Acc. Depr. 187B = 187(C); (186B minus 187B) = 187(D)
	188(A)(C)	2	188	B.I. Amortizable Costs 188A = 188(A)	E.I. Amortizable Costs 188B = 188(C)
	189(A)(C)	2	189	B.I. Acc. Amort. 189A = 189(A);	E.I. Acc. Amort 189B = 189(C);
	(B)(D)			(188A minus 189A) = 189(B)	(188B minus 189B) = 189(D)
	190(B)(D)	-	-	Total Fixed Assets = Sum of [181A + (182A - 183A) + (184A - 185A) + (186A - 187A) + (188A - 189A)] = 190(B)	Total Fixed Assets = Sum of [181B + (182B - 183B) + (184B - 185B) + (186B - 187B) + (188B - 189B)] = 190(D)
	199(B)(D)	-	-	Total Assets = (179 + 190) = 199(B)	Total Assets = (179 + 190) = 199(D)
	C	-	-	LIABILITIES	
	200	-	-	CURRENT LIABILITIES	
	209(A)(C)	2	209	B.I. A/P 209A = 209(A)	E.I. A/P 209B = 209(C)
	210(A)(C)	2	210	B.I. A/P 210A = 210(A)	E.I. A/P 210B = 210(C)
	211(A)(C)	2	211	B.I. A/P 211A = 211(A)	E.I. A/P 211B = 212(C)
	212(A)(C)	2	212	B.I. A/P 212A = 212(A)	E.I. A/P 212B = 212(C)
	208(B)(D)	-	-	Total A/P = Sum of (209A + 210A + 211A + 212A) = 208(B)	Total A/P = Sum of (209B + 210B + 211B + 212B) = 208(D)
	214(B)(D)	2	214	B.I. Floor Plans 214A=214(B)	E.I. Floor Plans 214B = 214(D)
	215(B)(D)	2	215	B.I. Open 215A = 215(B)	E.I. Open 215B = 215(D)
	216(B)(D)	2	216	B.I. Notes Pay. - Bank 216A = 216(B)	E.I. Notes Pay. - Bank 216B = 216(D)
	217(B)(D)	2	217	B.I. Notes Pay. - Other 217A = 217(B)	E.I. Notes Pay. - Other 217B = 217(D)
	218(B)(D)	2	218	B.I. Interest Payable 218A = 218(B)	E.I. Interest Payable 218B = 218(D)
	219(B)(D)	2	219	B.I. Open 219A = 219(B)	E.I. Open 219B = 219(D)
	220(B)(D)	2	220	B.I. Fed. & FICA Pay. 220A = 220(B)	E.I. Fed. & FICA Pay. 220B = 220(D)
	221(B)(D)	2	221	B.I. State With. Pay. 221A = 221(B)	E.I. State With. Pay. 221B = 221(D)
	222(B)(D)	2	222	B.I. Fed. Unemp. Pay. 222A = 222(B)	E.I. Fed. Unemp. Pay. 222B = 222(D)
	223(B)(D)	2	223	B.I. State Unemp. Pay. 223A = 223(B)	E.I. State Unemp. Pay. 223B = 223(D)
	224(B)(D)	2	224	B.I. Sales Tax Payable 224A = 224(B)	E.I. Sales Tax Payable 224B = 224(D)
	225(B)(D)	2	225	B.I. Property Tax Pay. 225A = 225(B)	E.I. Property Tax Pay. 225B = 225(D)
	226(B)(D)	2	226	B.I. Open 226A = 226(B)	E.I. Open 226B = 226(D)

97

Carry to Tbl	P-O Line	Form	Form Line	TABLE 4. BALANCE SHEET - BUSINESS ONLY	
	230(B)(D)	2	230	B.I. Bonuses Payable 230A = 230(B)	E.I. Bonuses Payable 230B = 230(D)
	232(B)(D)	2	232	B.I. Dividends Payable 232A =232(B)	E.I. Dividends Payable 232B = 232(D)
T5L250	250(B)(D)	-	-	Total Current Liabilities = Sum of (208A through 232A)= 250(C)	Total Current Liabilities = Sum of (208B through 232B)= 250(D)
	260	-	-	LONG-TERM LIABILITIES	
	261(B)(D)	2	261	B.I. Mort. Pay. 261A=261(B)	E.I. Mort. Pay. 261B = 261(D)
	262(B)(D)	2	262	B.I. Intermediate Loans Payable 262A = 262(B)	E.I. Intermediate Loans Payable 262B = 262(D)
	263(B)(D)	2	263	B.I. Open 263A = 263(B)	E.I. Open 263B = 263(D)
T5L295	295(B)(D)	-	-	Total Long-Term Liabilities = Sum of (261A + 262A + 263A) = 295(C)	Total Long-Term Liabilities = Sum of (261B + 262B + 263B) = 295(D)
	299(B)(D)	-	-	Total Liabilities = Sum of (250 + 295) = 299(C)	Total Liabilities = Sum of (250 + 295) = 299(D)
	300	-	-	OWNER'S EQUITY	
	310	2	310	B.I. Cap. Acct. Stock 310A(B)	E.I. Cap. Acct. Stock 310B(D)
	311	2	311	B.I. Cap. Acct. Other 311A(B)	E.I. Cap. Acct. Other 311B(D)
	312	2	312	B.I. Retained Earnings 312A(B)	E.I. Retained Earnings=Sum of (B.I. Total Equity L379(B)) minus (E.I. of Cap. Acct. Stock L310(D) + Cap. Acct. Other L311(D)) = 312(D)
	315	1	768		(Additional Bus. Investment)
	320	2	320		E.I. Draw Account 320B(D)
	321	2	321		E.I. Fed & State Estimated Tax 321B(D)
	397	T2.1	397	------	E.I. Profit to Date 397(D)
	379	-	-	Total Equity = Sum of (310A + 311A + 312A = 379(B)	Total Equity = Sum of (310B + 311B + 312B + 315B - 320B - 321B + 397) = 379(D)
	390	-	-	Total Liabilities Plus Equity = Sum of (299 + 379) = 390(B)	Total Liabilities Plus Equity = Sum of (299 + 379) = 390(D)
	D	-	-		Gain or Loss in Owner's Equity = Sum of (Ending Inv. of Total Equity L379 minus Beginning Inv. of Total Equity L379)
	E	-	-	Ratio-Current Assets/Current Liab. = (B.I. Current Assets L179 ÷ B.I. Current Liab. L250)	Ratio-Current Assets/Current Liab. = (E.I. Current Assets L179 ÷ E.I. Current Liab. L250)
	F	-	-	Ratio Current Liab./Inv. = [(B.I. Current Liab. L250) ÷ (B.I. Mdse. Inv. L121 + Secondary Inv. L141)]	Ratio Current Liab./Inv. = [(E.I. Current Liab. L250) ÷ (E.I. Mdse. Inv. L131 + Secondary Inv. L151)]

Carry to Tbl	P-O Line	Form	Form Line	TABLE 4. BALANCE SHEET - BUSINESS ONLY	
	G	-	-	Ratio-Fixed Assets/Owner's Equity = (B.I. Fixed Assets L190 ÷ B.I. Owner's Equity L379)	Ratio-Fixed Assets/Owner's Equity = (E.I. Fixed Assets L190 ÷ E.I. Owner's Equity L379)
	H	-	-	Ratio-Land & Buildings/Long Term Liab. = [[(B.I. Land L181)+ (B.I. Bldgs L182 - B.I. Acc. Depr. L183)] ÷ B.I. Long-Term Liab. L295]	Ratio-Land & Buildings/Long Term Liab. = [[(E.I. Land L181)+ (E.I. Bldgs L182 - E.I. Acc. Depr. L183)] ÷ E.I. Long-Term Liab. L295]
	I	-	-	Ratio-Total Assets/Total Liabilities = (B.I. Total Assets L199 ÷ B.I. Total Liabilities L299)	Ratio-Total Assets/Total Liabilities = (E.I. Total Assets L199 ÷ E.I. Total Liabilities L299)
	J	-	-	Ratio-Total Assets/Owner's Equity = (B.I. Total Assets L199 ÷ B.I. Total Equity L379)	Ratio-Total Assets/Owner's Equity = (E.I. Total Assets L199÷E.I. Total Equity L379)
	K	-	-	Quick Ratio= [(B.I. Cash in Bank L101 + B.I. Cash-Petty L102 + B.I. Net A/R Line B) ÷ B.I. Current Liabilities L250]	Quick Ratio = [(E.I. Cash in Bank L101 + E.I. Cash-Petty L102 + E.I. Net A/R Line B) ÷ E.I. Current Liabilities L250]

Carry to Tbl	P-O Line	Form	Form Line	TABLE 5. NET WORTH	
				BEGINNING	ENDING
	A	-	-	BUSINESS ASSETS	
	101	T4	101, 102	(B.I. Cash in Bank L101 + B.I. Cash-Petty L102)	(E.I. Cash in Bank L101 + E.I. Cash-Petty L102)
	108	T4	B	B.I. Net Accts. Rec. Line B	E.I. Net Accts. Rec. Line B
	115	T4	115	B.I. Notes Receivable L115	E.I. Notes Receivable L115
	121	3A 3A 4A 4A	121, 141, 131, 151	(B.I. Mdse. Inv. L121 + B.I. Secondary Inv. L141)	(E.I. Mdse, Inv. L131 + E.I. Secondary Inv. L151)
	161	T4	116, 158, 160, 161, 162, 163, 168, 170	B.I. Other Current Assets = (B.I. Open L116 + B.I. Prepaid Int. L158 + B.I. Prepaid Rent L160 + B.I. Prepaid Ins. L161 + B.I. Prepaid Taxes L162 + B.I. Open L163 + B.I. Stocks & Bonds L168 + B.I. Open L170)	E.I. Other Current Assets = (E.I. Open L116 + E.I. Prepaid Int. L158 + E.I. Prepaid Rent L160 + E.I. Prepaid Ins. L161 + E.I. Prepaid Taxes L162 + E.I. Open L163 + E.I. Stock & Bonds L168 + E.I. Open L170)
	181	T4	181,	B.I. Bare Land L181	E.I. Bare Land L181
	182	T4	182, 183	(B.I. Buildings L182 minus B.I. Acc. Depr. L183)	(E.I. Buildings L182 minus E.I. Acc. Depr. L183)
	184	T4	184, 185	(B.I. Equip. & Fix. L184 minus B.I. Acc. Depr. L185)	(E.I. Equip. & Fix. L184 minus E.I. Acc. Depr. L185)
	186	T4	186, 187	(B.I. Vehicles L186 minus B.I. Acc. Depr. L187)	(E.I. Vehicles L186 minus E.I. Acc. Depr. L187)
	188	T4	188, 189	(B.I. Amortizable Costs L188 minus B.I. Acc. Amorization L189)	(E.I. Amortizable Costs L188 minus E.I. Acc. Amorization L189)
	199	-	-	Total Business Assets = Sum of (101 + 108 + 115 + 121 + 161 + 181 + 182 + 184 + 186 + 188)	Total Business Assets = Sum of (101 + 108 + 115 + 121 + 161 + 181 + 182 + 184 + 186 + 188)
	B	-	-	PERSONAL ASSETS	
	C	2	181, 182	B.I. Land & Buildings = (Land 181C + Buildings 182A)	E.I. Land & Buildings = (Land 181D + Buildings 182D)
	D	2	101, 102, 115, 116, 158, 160, 161, 162, 163, 168, 170, 184, 186	B.I. Other Non-Business Assets = Sum of (101C + 102C + 115C + 116C + 158C + 160C + 161C + 162C + 163C + 168C + 170C + 184C + 186C)	E.I. Other Non-Business Assets = Sum of (101D + 102D + 115D + 116D + 158D + 160D + 161D + 162D + 163D + 168D + 170D + 184D + 186D)

Carry to Tbl	P-O Line	Form	Form Line	TABLE 5. NET WORTH	
	E	-	-	Total Assets = Sum of (B.I. Total Business Assets L199 + Land & Bldgs. Line C + Other Non-Business Assets Line D)	Total Assets = Sum of (E.I. Total Business Assets L199 + Land & Bldgs. Line C + Other Non-Business Assets Land D)
	F	-	-	BUSINESS LIABILITIES	
	250	T4	250	B.I. Total Current Liab. L250	E.I. Total Current Liab. L250
	295	T4	295	B.I. Long-Term Liab. L295	E.I. Long-Term Liab. L295
	299	-	-	B.I. Total Business Liab. = Sum of (L250 + L295)	E.I. Total Business Liab. = Sum of (L250 + L295)
	G	2	208, 215, 216, 217, 218, 219, 225, 226, 261, 262, 263	B.I. Personal Liab. = Sum of (A/P 208C + Open 215C + Notes Pay.-Bank 216C + Notes Pay.-Other 217C + Int. Pay. 218C + Open 219C + Property Tax Pay. 225C + Open 226C + Mortgage Pay. 261C + Intermediate Loans 262C + Open 263C)	E.I. Personal Liab. = Sum of (A/P 208D + Open 215D + Notes Pay.-Bank 216D + Notes Pay.-Other 217D + Int. Pay. 218D + Open 219D + Property Tax Pay. 225D + Open 226D + Mortgage Pay. 261D + Intermediate Loans 262D + Open 263D)
	H	-	-	B.I. Total Liabilities = (Total Business Liab. L299 + Personal Liab. Line G)	E.I. Total Liabilities = (Total Business Liab. L299 + Personal Liab. Line G)
	I	-	-	B.I. Total Net Worth = (Total Assets Line E minus Total Liab. Line H)	E.I. Total Net Worth = (Total Assets Line E minus Total Liab. Line H)
	J	-	-	- - - -	Change in Total Net Worth = (Ending Inventory of Total Net Worth Line I minus Beginning Inventory of Total Net Worth Line I)
	RLM	T2	RLM	Return to Operator's Labor & Management	
	CLM	T2	CLM	Return to Capital, Family Labor & Management	
	088	1	088	Total Non-Business Income 088A	
	070	1	070, 076	Total Money Borrowed (Bus. & Personal) = The Sum of (Total Money Borrowed Bus. 070B + Total Money Borrowed Personal 076A)	
	074	1	074, 078	Total Paid on Debts - Principal Only = The Sum of (Total Paid on Debt Bus. 074B + Total Paid on Debt-Personal 078A)	
	K	T6	B	Total Household & Personal Cash Expense Line B	

Carry to Tbl	P-O Line	Form	Form Line	TABLE 6. HOUSEHOLD AND PERSONAL EXPENSES
	090	1	090	Number of Persons Per Family 090A
	095	1	095	Adult Equivalents Per Family 095A
	800	-	-	EXPENSES
	813	1	813	Heat 813A
	814	1	814	Electricity 814A
	815	1	815	Water 815A
	816	1	816	Telephone 816A
	817	1	817	Insurance 817A
	818	1	818	Interest 818A
	819	1	819	Repairs & Maint. - Land 819A
	820	1	820	Repairs & Maint. - Buildings (Home) 820A
	821	1	821	Repairs & Maint. - Equipment & Fixtures 821A
	822	1	822	Repairs & Maint. - Vehicles 822A
	823	1	823	Gas, Oil & Grease 823A
	824	1	824	Legal & Accounting 824A
	825	1	825	Property Taxes 825A
	826	1	826	Contributions & Donations 826A
	829	1	829	Entertainment 829A
	830	1	830	Dues & Subscriptions 830A
	831	1	831	Licenses 831A
	832	1	832	Travel & Recreation 832A
	839	1	839	Rent 839A
	841	1	841	Miscellaneous 841A
	843	1	843	Postage 843A
	850	1	850	Supplies 850A
	860	1	860	Church 860A
	862	1	862	Medical Expenses 862A
	864	1	864	Food & Meals 864A
	866	1	866	Clothing Bought 866A
	868	1	868	Education 868A
	A	-	-	Total Cash Living Expenses = Sum of (Lines 813 through Line 868)
	760	1	760	Purchases of Land 760A
	770	1	770	Purchases of Buildings (Home) 770A
	780	1	780	Purchases of Equipment & Fixtures 780A
	790	1	790	Purchases of Vehicles 790A
T5 LK	B	-	-	Total Household & Personal Cash Expenses = Sum of (Line A + 760 + 770 + 780 + 790)
	870	1	870	Family Use of Goods & Services 870A
	C	-	-	Total Household Cash & Non Cash Expense = (Line B + Line 870)

Carry to Tbl	P-O Line	Form	Form Line	TABLE 7. MEASURES OF BUSINESS ORGANIZATION AND EFFICIENCY
	A	-	-	BUSINESS SIZE
	B	T4	199	Average Business Investment = [(Total Assets-Beginning L199(B) + Total Assets-Ending L199(D)) ÷ 2]
	C	T2.1	599	Total Gross Margin L599
	D	T1	C	Yearly Worker Equivalent LC
	E	-	-	LABOR EFFICIENCY
	F	-	-	Gross Margin Per Worker (Equivalent) = (Line C ÷ Line D)
	G	-	-	Total Business Investment Per Worker (Equivalent) = (Line B ÷ Line D)
	H	-	-	OVERHEAD
	I	T2.1	698, 599	Total Expenses ÷ $1000 of Gross Margin = Sum of [T2.1 L698 ÷ (T2.1 L599 ÷ 1000)]
	J	T2.1	698	Total Expenses Per Worker (Equivalent) = (T2.1 L698 ÷ Line D)
	K	-	-	TURNOVER
	L	-	-	Total Gross Margin Per $1000 of Average Business Inventory = Sum of [Line C ÷ (Line B ÷ 1000)]
	M	T2.1 4A	475, 131, 151	Inventory Turnover = [Net Sales T2.1 L475 ÷ (Ending Inv. Mdse.L131A + Ending Inv. Secondary Mdse. L151A)
	N	-	-	CREDIT CONTROL
	O	T2.1 T4	475 B	Receivable Turnover = (Net Sales T2.1 L475 ÷ Year End Accounts Receivable T4 Line B (D))
	P	T4 T2.1	B 475	Collection Period = [Year End Accounts Receivable T4 Line B (D) ÷ (Net Sales T2.1 L475 ÷ 360)]
	Q	-	-	RATIO ANALYSIS
	R	T2.1	699, 475	Net Operating Profit to Net Sales = (T2.1 L699 ÷ T2.1 L475)
	S	T2.1 T4	475, 379	Net Sales to Owner's Equity = (T2.1 L475 ÷ Ending Inv. of Owner's Equity T4 L379(D))
	T	T2.1 3A 4A	475, 121 , 141, 131, 151	Net Sales to Average Inventory = [T2.1 L475 ÷ [(Beg. Inv. Mdse. L121A + Secondary 141A + Ending Inv. Mdse. 131A + Secondary Mdse. 151A) ÷ 2]]
	U	T2.1 T4	475, 179, 250	Net Sales to Working Capital = [T2.1 L475 ÷ (Year End Current Assets T4 L179(D) minus Year End Current Liab. T4 L250(D))]
	V	T2 3A	RLM, 062, 064, 060	Return Per Hour on Operator & Unpaid Family Labor = [(T2 Line RLM + T2 L062) ÷ (Hrs. Worked by Operator F2A 064A + Hrs Worked by Unpaid Family F2A 060A)]
	W	T2.1	699	Return on Business Investment = (T2.1 L699 ÷ Average Business Investment Line B)

Carry to Tbl	P-O Line	Form	Form Line	TABLE 9.01 DEPARTMENTAL INCOME AND EXPENSE STATEMENT
				Tables will be printed for departments one (.01) through twenty-five (.25). The department identification as shown on Department Code. Form 1, will be printed in the table heading.
				The instructions that follow are the same for each department.
				All summation of line numbers refer to print-out lines.
	400	-	-	INCOME
	421	3A	421B	Merchandise Sales 421B
	441	3A	441B	Secondary Sales 441B
	445	3A	445B	Sales Discounts 445B
	450	3A	450B	Rental Income 450B
	460	3A	460B	Customer Labor 460B
	461	3A	461B	Outside Labor (Sublet) 461B
	462	3A	462B	Internal Labor 462B
	463	3A	463B	Warranty Labor 463B
	472	3A	472B	Internal Parts 472B
	473	3A	473B	Warranty Parts 473B
	475	-	-	Sum of [(421 + 441 + 460 + 461 + 462 + 463 + 472 + 473) minus 445] = 475 Net Sales of Goods & Services
	500	-	-	COST OF GOODS OR SERVICE SOLD
	121	3A	121B 141B	Beginning Inventory = (Merchandise 121B + Secondary Inventory 141B)
	521	3A	521B	Merchandise Purchased 521B
	541	3A	541B	Secondary Mdse. Purchased 541B
	555	3A	555B	Note: If departmental inventories are listed, codes 521 &541 will be used. If departmental inventories are not listed, code 555 - cost of goods sold (direct) must be used.
	550	3A	550B	Freight-In Costs 550B
	561	3A	561B	Production Costs - Sublet Labor 561B
	570	3A	570B	Production Costs - Labor 570B
	A	-	-	Sum of (121 + 521 + 541 + 550 + 561 + 570) = A Goods or Service Available
	121	4A	131B, 151B	Ending Inventory = (Merchandise Inv. 131B + Secondary Inv. 151B)
T3 L599	598	-	-	Sum of (Line A minus Ending Inventory 121) = 598 Costs of Goods or Service Sold
	599	-	-	Sum of (L475 minus L598) = Gross Profit From Sales
	600	-	-	EXPENSES
	608	4A	608B	Officer Salary 608B
	609	4A	609B	Paid Family Wages 609B
	610	4A	610B	Salaries & Wages 610B
	611	4A	611B	Payroll Taxes 611B
	612	4A	612B	Advertising 612B
	613	4A	613B	Heat 613B
	614	4A	614B	Electricity 614B
	615	4A	615B	Water 615B

Carry to Tbl	P-O Line	Form	Form Line	TABLE 9.01 DEPARTMENTAL INCOME AND EXPENSE STATEMENT
	616	4A	616B	Telephone 616B
	617	4A	617B	Insurance 617B
	618	4A	618B	Interest 618B
	619	4A	619B	Repairs & Maint. - Land 619B
	620	4A	620B	Repairs & Maint. - Building 620B
	621	4A	621B	Repairs & Maint. - Equipment & Fixtures 621B
	622	4A	622B	Repairs & Maint. - Vehicles 622B
	623	4A	623B	Gas, Oil & Grease 623B
	624	4A	624B	Legal & Accounting 624B
	625	4A	625B	Property Taxes 625B
	626	4A	626B	Contributions & Donations 626B
	627	4A	627B	Shop Expense 627B
	628	4A	628B	Office Expense 628B
	629	4A	629B	Entertainment & Promotion 629B
	630	4A	630B	Dues & Subscriptions 630B
	631	4A	631B	Licenses 631B
	632	4A	632B	Travel & Conventions 632B
	633	4A	633B	Policy Adjustment 633B
	635	4A	635B	Depreciation - Buildings 635B
	636	4A	636B	Depreciation - Equipment & Fixtures 636B
	637	4A	637B	Depreciation - Vehicles 637B
	634	-	-	Depreciation Total = Sum of (635 + 636 + 637)
	638	4A	638B	Bad Debts 638B
	639	4A	639B	Rent 639B
	640	4A	640B	Cash Short /Long 640B
	641	4A	641B	Miscellaneous 641B
	642	4A	642B	Delivery 642B
	643	4A	643B	Postage 643B
	644	4A	644B	Selling Expense 644B
	645	4A	645B	Employee Benefits 645B
	646	4A	646B	Trash & Garbage Removal 646B
	647	4A	647B	Breakage & Spoilage 647B
	648	4A	648B	Collection Expense 648B
	649	4A	649B	Bank Charges 649B
	650	4A	650B	Supplies 650B
	651	4A	651B	Amortization 651B
	652	4A	652B	Open Account 652B
	653	4A	653B	Open Account 653B
	654	4A	654B	Open Account 654B
	655	4A	655B	Open Account 655B
	656	4A	656B	Open Account 656B
	657	4A	657B	Open Account 657B
	658	4A	658B	Open Account 658B
	659	4A	659B	Open Account 659B
	660	4A	660B	Open Account 660B
	661	4A	661B	Open Account 661B
	662	4A	662B	Open Account 662B
	663	4A	663B	Open Account 663B
	664	4A	664B	Open Account 664B
	698	-	-	Total Expenses & Deductions = Sum of (Lines 609 through 654)

Carry to Tbl	P-O Line	Form	Form Line	TABLE 9.01 DEPARTMENTAL INCOME AND EXPENSE STATEMENT
	699	-	-	Net Operating Profit = Sum of (L599 minus L698)
	B	-	-	OTHER BUSINESS INCOME
	780	3A	780B	Interest Income 780B
	781	3A	781B	Rental Income 781B
	782	3A	782B	Royalties Income 782B
	790	3A	790B	Purchase Discounts 790B
	791	3A	791B	Volume Discounts 791B
	792	3A	792B	Open Account 792B
	397	-	-	Total Department Income = Sum of (L699 + L780 + L781 + L782 + L790 + L791 + L792)
T2.1	C	-	-	SUPPLEMENTARY MANAGEMENT INFORMATION
	D	3A	054B, 058B, 060B, 064B, 066B	Total Hours of Labor Required = Sum of (054B + 058B + 060B + 064B + 066B) OR [(% Allocation of Hours 10B) x (T1 Line C x 2000)]
		T1	C	
		3A	10B	
	E	T7	B	Total Investment Required = Sum of [(Average Business Investment T7 Line B) x (% Allocation of Total Investment L012B)]
		3A	12B	
	F	-	-	Departmental Profit Per Worker = Sum of (Net Operating Profit L699) ÷ (Total Hours of Labor Required Line D ÷ 2000)
	G	-	-	Departmental Profit Per $1000 Invested = Sum of (Net Operating Profit L699) ÷ (Total Investment Required Line E ÷ 1000)
	H	-	-	Departmental Profit Per $100 of Total Costs = Sum of [(Net Operating Profit L699) ÷ [(Cost of Goods or Services Sold L598 + Total Expenses & Deductions L698) ÷ 100]]
	I	-	-	Ratio of Net Profit to Net Sales = Sum of (Net Operating Profit L699 ÷ Net Sales of Goods & Service L475)

Chapter VII.

Guides to Interpretation of the Business Analysis

USING THE SMALL BUSINESS ANALYSIS INFORMATION*

INTRODUCTION

The analysis of a small business is an important, complex task. For the business operator and those concerned with the success of the business, an analysis provides basic information for decision making.

While many people are concerned with the business operator's success -- the banker, small business administration officials, the small business management instructor, to name a few -- the answer to the question of who makes the decisions is vital. In our society the sanctity of the individual is supreme. The small business operator is one in a limited number of occupations who can, with minor exception, exercise freedom of choice in a business operation. Most of us who work with small business operators believe this to be desirable. Most of us also recognize that we seldom understand the individual small business operator's business quite as well as he does.

The purpose of a business analysis is to get information about a small business that the operator can use in making management decisions. It is not to be assumed that the operator will act without some outside influences. The family, a banker, an accountant, perhaps a professional management consultant and others will have varying degrees of influence on the operator's decisions. We who are professionals in small business education should recognize the highly complex nature of a small business and assume that the people who invest their time and money in the venture should appropriately be responsible for decision making.

What then can the business operator expect from the small business management instructor or small business administration official in the area of management? The professional educator should consider as one of his tasks the evaluation of information used in the analysis. This information can range from estimates of inventories, cost of goods sold, and expenses to very detailed accurate records. No business operator should assume accurate analysis information from incomplete or inaccurate records. The more complete and accurate the information, the more authentic the analysis data.

The second responsibility of the professional is to interpret the meaning of analysis figures. A third duty is to help the business operator in arriving at logical conclusions from the interpreted information. None of these involves decision making although the latter can come dangerously close, depending upon how it is approached by both the business operator and the instructor. The operator must assume that he is expected to think logically in making decisions of what the analysis of his business disclosed.

Consider the case of the ABC Hardware and the owner-operator Al Johnson. According to nearby business operators he had more product lines, more departments and more building area than he could care for. Al's business included hardware, appliances, furniture, sporting goods, lawn and garden clothing, and a repair shop. His business had a prime mainstreet location and his product lines were dependable. Al hired a lot of part-time help, and had difficulty maintaining full time employees. He was heavily in debt and his building needed substantial repair and remodeling.

The above information and corresponding appraisal could be made from a few contacts and a little observation. It was not even necessary to see business records for this very important background information. Al knew his situation and that he was faced with certain decisions. He needed to consider the quality of his labor, the total labor supply and the work schedule. Decisions needed to be made relative to his building problems, reorganizing his many departments and increasing profitability to turn around the debt situation.

At this point he, his family and his banker needed some factual information about the business. Important items were actual margins, labor efficiency, inventory turnover, revenue and expenses, etc.

Why were margins low? We need to examine buying, pricing and selling practices. Should he have planned advertising campaigns?

Other information derived from his analysis should be significant. Can we relate his total sales volume, and a relatively low worker equivalent figure, to other factors revealed in the analysis? What does a high building maintenance expense reveal? Should some decisions be made immediately or should Al and his family wait for cumulative information? The volume of business is high but the full-time equivalent work force is low. Does this suggest efficiency or excessive work load?

His appliance department showed a net profit of 19 percent while the clothing department showed 8 percent, yet it is the appliance department he is considering phasing out.

We were attempting to demonstrate both the desired reaction of the operator and of the professional counselor (instructor, banker, etc.) in this situation. We tried to identify some of the reasons for the problems of the business. Margins for some departments were low. An overworked staff of employees may have resulted in a high employee turnover rate and a lack of trained sales people. The operator might know this without admitting it. The appliance business seems stronger than the clothing business even though the operator feels he knows more about the clothing area. Is the local competition in the clothing area so great that it requires constant sales or bargain prices that leave little margin?

How did the general economic picture influence the results? Were there new products available with manufacturer advertising? We see a high building maintenance expense, but what is the breakdown of these expenses, and how do they compare to costs of remodeling?

No instructor with imagination can resist drawing some conclusions of his own. It is doubtful if these conclusions should ever be directly revealed to the operator. If the evidence supports them the operator should arrive at the same conclusions himself. If he does not, the reason may be due to certain likes and dislikes or that the instructor failed in getting the operator to weigh the evidence. The evidence as such does not always imply definite solutions. Decision making involves more than what the evidence reveals.

Both the operator and the instructor should understand that the latter's role is not to give advice. This will undoubtedly come from other sources, including members of the family, salesmen, business neighbors and bankers. Al's wife may want their home improved; his banker would like to see Al reduce his debt. A local contractor would like to remodel his building.

Some things revealed by an analysis are obvious, or at least they seem so. Decisions regarding them are not so obvious. While it was obvious in the case we were considering that the work load was heavy, the correction was not clear cut. The operator could consider (1) hiring more help (2) reducing the number of departments (3) putting employees on an incentive plan or (4) utilizing the self-service concept for some departments. Assumptions based on one year's records reflect the situations associated with that year.

We should not assume that the instructor has no need to be well informed. However, both he and the business operators with whom he works must realize that he cannot possibly be an authority even in the area of business technology or business management. He simply cannot be all things to all business operators. He often "teaches" people more expert than himself.

Perhaps the most effective means of presenting analysis data is during at-the-business instruction. Look for strong and weak points, make written comments, and build much of the individualized instruction around the analysis.

A general interpretation can be handled during a class session. Particular problems that occurred during the year should be pointed out along with comments on different operating procedures. More than one meeting will be necessary to deal with the subject of analysis interpretation. Keep the meetings only long enough to cover a limited subject in an interesting manner.

* Adapted from Charles M. Painter, Using Farm Analysis Information, 1972.

INTERPRETATION OF THE FIRST BUSINESS ANALYSIS

This interpretation is designed for the instructor to use with his second year or Small Business Management II class. The material will aid in the interpretation of the first business analysis that the business family receives as a result of being enrolled in the small business management education program.

No one is a complete authority on small business management. A variety of management materials is available to the instructor who is willing to assemble and organize it for instructional use. The purpose of this interpretation is to highlight what the various analysis tables can tell the business family and how this information might be applied to the business operation.

Table 1. SUMMARY OF BUSINESS INVENTORIES

Table 1 shows at a glance the total non-cash assets the business has to work with in order to generate a profit. In addition, it recaps gross income and expense, net profit and important labor data.

Table 2. INCOME AND EXPENSE STATEMENT

This income and expense statement takes into account family use of goods and services, value of family labor and a charge for capital invested in the business. These items, plus the normal business income and expense items, are used to calculate a "Return to the Operator's Labor and Management". One might define this return as what the operator got for his labor and management after subtracting the value of unpaid family labor and an interest charge on investment from the net business profit.

When the family labor and interest charge is added back, the result is a "Return to Capital, Family Labor and Management". This is the amount of money available to the family for living expenses, debt reduction and savings or investment.

Table 2.1. INCOME AND EXPENSE STATEMENT--BUSINESS ONLY

This is a standard business income and expense statement designed to show the net profit of the business. In addition to showing the gross profit, total expenses and net profit calculations, operating percentages are also calculated for major expense categories. This table shows precisely what the family made off their enterprise during the year.

Table 3. SUMMARY OF GROSS MARGINS & NET DECREASES

This table utilizes the exact data used to calculate Table 2. However, it arranges the data to show the relative contribution to income from each department and shows the cost of owning or operating each of the items in the expense category. If one looks at the figure for vehicles, for instance, it would give precisely what the total cost was to own and operate these vehicles for the entire year. It includes inventories, purchases, sales, repairs, and gas, oil and grease in the calculations. The return to operator's labor and management should be identical to that on Table 2.

Table 4. BALANCE SHEET--BUSINESS ONLY

The business balance sheet lists the value for the beginning and the end of the year of current and fixed assets. From these assets, it subtracts current and long-term liabilities to arrive at the owner's equity. This might be described as what the owner would have left if he sold his business and paid off all the business debts.

Several ratios are calculated at the bottom of this table to show relationships between various figures. The ratio of total assets ÷ total liabilities, for example, shows how many dollars of assets there are in the business for each dollar of business debts.

Table 5. NET WORTH

This table is calculated very much like Table 4. In addition to business assets and liabilities, the personal or family assets and liabilities are included to determine net worth. This could be defined as what the business family would have left if they sold all their assets-- business and personal-- and paid off all their debts, both business and personal. Additional information is recapped at the bottom of the table that can be useful in describing the total financial picture.

Table 6. HOUSEHOLD AND PERSONAL EXPENSE

Family living expenses are substantial for most business families. This table lists cash living expenses, purchases of vehicles and dwelling, taxes, insurance, savings and investments. In addition, it includes the value of goods and services taken from the business.

Table 7. MEASURES OF BUSINESS ORGANIZATION AND EFFICIENCY

It may be useful to compare the present organization and efficiency of the business with records of past performance. This comparison may be made to the particular business analyzed or to industry or trade statistics. The basic ratios and measures reported deal with investment, labor, control of expenses, business activity and profit designators.

Table 9. DEPARTMENTAL BREAKDOWN

Table 9 is a departmental operating statement. Assuming that income and expenses are accurately allocated among departments, these tables allow the business operator to analyze the relative contribution of each department to the total business net profit. The sum of all the departments' net operating profit is equal to the business net operating profit figure on Table 2.1.

Additional supplementary management information is included on investment, labor, control of expenses and profitability for each department. This data is provided to give additional means of comparison among departments.

Examples of an Analysis Interpretation Using the Practice Problem

Example "A": What is the working capital status of the Brown Furniture Company?

The key indicators of working capital availability, found on Table 4, the "Balance Sheet," Line E, "Ratio of Current Assets to Current Liabilities," and Line K, "Quick Ratio," identify the fluid or readily available assets needed to take care of the current liabilities of notes and accounts payable, taxes, insurance, salaries, etc.

In the case of Brown Furniture, we can observe the following from Table 4, "Balance Sheet."

	Beginning	Ending
Line E, Current Assets ÷ Current Liabilities	$\frac{\$33,585}{\$8,314} = 4.04$	$\frac{\$56,107}{\$10,529} = 5.33$
Line K, Quick Ratio	$\frac{\$3,975}{\$8,314} = .48$	$\frac{\$33,582}{\$10,529} = 3.19$

A ratio of 1.00 in the examples above would indicate the minimal level of solvency, with $1.00 of current assets for each $1.00 or current liabilities.

The current assets to current liabilities ratio in the example has declined slightly because of an increase in notes payable. This ratio primarily affects short term business operations falling in the six month to one year range.

The quick ratio accounts for the day-to-day operational needs and shows a substantial improvement primarily due to a large increase in cash on hand, which partially corresponds to the decrease in merchandise inventory. While a ratio of 2.52 may appear to be a quite healthy one, a person must question the need for the large amount of cash on hand and the potential effect of a decreased inventory on future business activity. It may be suggested that a portion of the excess cash might be used for debt retirement and increasing inventories.

L. T. White, in the small business management book, Strengthening Small Business Management, is very concise concerning working capital:

> "They say the quickest way to raise capital is to collect it. Another fine way is to save it. The business way is to turn it. The growing way is to pledge it." (p. 120)

Example "B":

If we look at Table 7 of the Brown Furniture Company's analysis, we find on Line M that the inventory is being "turned" 6.8 times in a year -- a healthy sign. Looking further to the collection of receivables on Lines O and P, again we find two healthy ratios of just over 28 days for "Receivable Turnover" and a 18.9 day "Collection Period." The breakdown of accounts receivable on Table 4, Lines 109 - 112, identifies where the bulk of the receivables are located. Regarding the end of the year inventory of accounts receivable, it is evident that 25% of the receivables are outstanding over 60 days. This is a warning signal to the business owner that a more stringent collection policy may have to be implemented to recover these questionable receivables.

Example "C":

The key indicators of departmental profitability are found on Tables 9.__, the "Departmental Income and Expense Statement" Line I, "Ratio of Net Profit to Net Sales."

	Profit Ratio
Department 01 -- Bedroom	23%
Department 02 -- Living room & Dining room	21%
Department 03 -- Kitchen	22%
Department 04 -- Miscellaneous	20%
Department 05 -- Used	31%
Department 06 -- Truck (Service)	(151%)

At a glance, one department stands out as a complete failure. Department 06 seems to be losing money while the other five departments continue to contribute to the over all profit of the company. Some operators would feel the only way to remedy the situation would be to close Department 06. Caution must be used, however, to analyze the department separately, and also to consider it as a contributor to the welfare of the other departments. Standing alone, the department is definitely losing money. If the department were closed, the company would not lose the $2568 that it is losing now. Although a specific dollar figure cannot be ascertained, the impact of closing Department 06 would certainly cause a large loss of revenue to the other five departments. Without the truck (service) department to deliver the furniture many customers would go to other stores that provided free delivery. Over the long run, the dollar loss of these customers would be substantially higher than the loss incurred yearly in keeping Department 06. In light of this situation, Department 06 must be kept, because it adds more revenue to the other departments than it loses itself.

This brief interpretation of the business analysis with the three examples of questions Mr. Brown might ask serves to illustrate the diverse uses that can be made of the information contained in the business analysis. Instructors must be prepared to help interpret the information the business analysis provides. By studying the way in which the business analysis is calculated (see the Documentation), the instructor should have a good grasp of the source of all data which appears in the analysis print-out.

Interpretations of the analysis data should be made with care. Because each part of the analysis is related to some other part, it is important that the interrelationships be fully understood. Any interpretation that is done must be done in the context of the business and family goals that the business operator has established.

Instructors should recognize that the information contained in the analysis may not be sufficient in detail to solve some problems or answer questions that some operators may have. It is important that the instructor be prepared to work individually with each business operator in the interpretation of the business analysis and to expand the information base from which the operator can make sound decisions.

For a thorough treatment on interpretation of the Business Analysis refer to: Instructor's Manual on Interpretation of Business Analysis, Division of Agricultural Education, University of Minnesota, St. Paul, 1978.

Chapter VIII. Appendices

116

Key to the Small Business Accounting and Business Analysis Problem

The following pages (117 through 241) are reprinted with permission of the copywriter:

Data Management, Inc.
Box 332
Farmington, Connecticut 06032

ACCOUNTANT

PERIOD

FROM January 1, 1977, TO December 31, 1977

DATA RITE®

RECORD SYSTEM

U.S. PATENT 3,269,753

PLEASE USE THE CODE NUMBER BELOW WHEN ORDERING A REPLACEMENT SYSTEM

☑ 2-CB ☐ 2-TC ☐ 2-TL ☐ 2-RM ☐ 2-RE

THE RECORDS OF

NAME Brown Furniture

ADDRESS

PHONE: BUS.

PHONE: HOME

EMPLOYER IDENT. NO.

UNEMP. COMP. NO.

STATE SALES TAX NO.

OTHER REFERENCE DATA

Date	Ticket #	Description	Cash 101 DR	Acct. Rec. 108 DR	Acct. Rec. 108 CR	Bedroom 421.1 CR	Lvg/Dng 421.2 CR	Kitchen 421.3 CR	Misc. 421.4 CR	Used Mdse 421.5 CR	Svc + Trucks 421.6 CR
Jan 2		S. Smith	43 -		43 -						
2		C. Oman	802 -		802 -						
4		J. Brown (cash sale)	1759 -					1691 -			
4		B. Stage		295 -				284 -			
7		T. Flynn (cash sale)	1565 -						1505 -		
14		P. Hollern (cash sale)	442 -			425 -					
14		S. Furlong		390 -		375 -					
20		D. Hiel (cash sale)	2597 -				2497 -				
20		E. Williams		442 -			425 -				
25		N. Salem (cash sale)	256 -							246 -	
30		Misc Units - Owners Pers. Use							50 -		
		January Totals	7464 -	1127 -	845 -	800 -	2922 -	1975 -	1555 -	246 -	0
Feb 2		J. Palmer	55 -		55 -						
4		K. Lanti	1456 -							1400 -	
5		C. Wicklund (cash sale)	2470 -			2375 -					
5		S. Stugen		442 -		425 -					
8		R. Rosco (cash sale)	2415 -					2322 -			
8		B. Copa		330 -				317 -			
8		D. Swanson		297 -				286 -			
12		M. Layman (cash sale)	5722 -				5502 -				
12		R. Peterson		407 -			391 -				
12		Z. Heske		527 -			507 -				
14		Trucking - Zans	1170 -								1170 -
15		E. John	3073 -						2955 -		
		February Totals	16361 -	2003 -	55 -	2800 -	6400 -	2925 -	2955 -	1400 -	1170 -
March 1		B. Stage	200 -		200 -						
1		E. Williams	425 -		425 -						
1		B. Copa	317 -		317 -						
1		R. Peterson	391 -		391 -						
6		R. Dandell		851 -		818 -					
8		B. Ing (cash sale)	4443 -			4272 -					
13		B. Marvin		228 -				219 -			
21		D. Hill (cash sale)	5718 -					5498 -			
27		S. Persons		190 -				183 -			
28		B. Stage	84 -		84 -						
28		S. Furlong	275 -		275 -						
28		John Palmer	50 -		50 -						
		March Totals	11903 -	1269 -	1742 -	5090 -	0	5900 -	0	0	0

FORM G-606

U.S. PATENT 3,269,753

	Sales Tax	Misc. DR	
	224 CR	Acct #	Amount
1			
2			
3	68 -		
4	11 -		
5	60 -		
6	17 -		
7	15 -		
8	100 -		
9	17 -		
10	10 -		
11	2 -	320	52 -
12	300 -		52 -
13			
14			
15	56 -		
16	95 -		
17	17 -		
18	93 -		
19	13 -		
20	11 -		
21	220 -		
22	16 -		
23	20 -		
24			
25	118 -		
26	659 -		
27			
28			
29			
30			
31			
32	33 -		
33	171 -		
34	9 -		
35	220 -		
36	7 -		
37			
38			
39			
40	440 -		

Date	Ticket #	Description	Cash 101 DR	Acct. Rec. DR 108	Acct. Rec. 108 CR	Bedroom 421.1 CR	Lvg/Dng 421.2 CR	Kitchen 421.3 CR	Misc. 421.4 CR	Used Mdse 421.5 CR	Sue + Trucks 421.6 CR
Apr. 1		S. Thomas (cash sale)	1300 -			1250 -					
1		C. Shauffert		364 -		350 -					
5		S. Torma	3178 -					3056 -			
5		P. Norman		297 -				286 -			
5		A. Phillips		268 -				258 -			
9		S. Furlong	100 -		100 -						
9		S. Stugen	425 -		425 -						
9		D. Swanson	286 -		286 -						
9		Z. Heske	307 -		307 -						
12		L. Peterson (cash sale)	2512 -						2415 -		
21		V. White (cash sale)	2189 -							2105 -	
22		R. Dowdell	818 -		818 -						
22		S. Persons	183 -		183 -						
25		Used mdse-owners Pers use								100 -	
		April Totals	11298 -	929 -	2119 -	1600 -	0	3600 -	2415 -	2205 -	0
May 1		B. Marvin	219 -		219 -						
1		P. Norman	200 -		200 -						
5		S. Dunn (cash sale)	1997 -						1920 -		
7		Dave's Wholesalers		2392 -					2300 -		
7		B. Greenwood		302 -		290 -					
8		C. Dee		215 -				207 -			
9		M. Odland (cash sale)	3232 -					3108 -			
9		C. Schauffert		270 -				260 -			
11		Z. Heske	200 -		200 -						
17		B. Hake (cash sale)	2818 -			2710 -					
23		J. Hammer (cash sale)	1659 -							1595 -	
		May Totals	10325 -	3179 -	619 -	3000 -	0	3575 -	4220 -	1595 -	0

	Sales Tax 224 CR	Misc DR Acct #	Misc DR Amount	
1	50 -			1
2	14 -			2
3	122 -			3
4	11 -			4
5	10 -			5
6				6
7				7
8				8
9				9
10	97 -			10
11	84 -			11
12				12
13				13
14	4 -	320	104 -	14
15	392 -		104 -	15
16				16
17				17
18				18
19	77 -			19
20	92 -			20
21	12 -			21
22	8 -			22
23	124 -			23
24	10 -			24
25				25
26	108 -			26
27	64 -			27
28	495 -		0	28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40

FORM G-600

Date	Ticket #	Description	Cash 101 DR	Acct. Rec. 108 DR	Acct. Rec. 108 CR	Bedroom 421.1 CR	Lvg/Dng 421.2 CR	Kitchen 421.3 CR	Misc. 421.4 CR	Used Mdse 421.5 CR	Svc + Trucks 421.6 CR
June 1		Trucking - zens	312 -								312 -
13		P. Fortner (cash sale)	7099 -			6826 -					
15		F. Woltjer		396 -		381 -					
17		S. Parsons		287 -		276 -					
19		D. Schmidt		330 -		317 -					
20		P. Norman	86 -		86 -						
20		Dave's wholesaler	1300 -		1300 -						
20		A. Phillips	258 -		258 -						
23		J. Daniels (cash sale)	3978 -						3825 -		
23		Dave's wholesaler		2345 -					2255 -		
28		W. Turkey (cash sale)	4322 -				4156 -				
28		L. Schiller		779 -			749 -				
29		S. Oman		515 -			495 -				
30		J. Beam (cash sale)	1222 -							1175 -	
30		B. Greenwood	290 -		290 -						
		June Totals	18867 -	4652 -	1934 -	7800 -	5400 -	-0-	6080 -	1175 -	312 -
July 2		S. Dean (cash sale)	884 -							850 -	
7		R. Smiley (cash sale)	840 -			808 -					
7		J. McNalley		425 -		409 -					
7		A. Boreen		398 -		383 -					
9		D. Borich (cash sale)	1296 -				1246 -				
9		B. Stage		108 -			104 -				
15		Dave's wholesaler	1000 -		1000 -						
15		C. Dee	207 -		207 -						
15		F. Woltjer	381 -		381 -						
18		G. Hawor (cash sale)	4472 -						4300 -		
18		Palmer's, Inc.		2392 -					2300 -		
20		J. Barnes		320 -				308 -			
25		Used Mdse - Owner Pers. Use								150 -	
		July Totals	9080 -	3643 -	1588 -	1600 -	1350 -	308 -	6600 -	1000 -	-0-

Sales Tax 224 CR	Misc DR Acct #	Misc DR Amount
273-		
15-		
11-		
13-		
153-		
90-		
166-		
30-		
20-		
47-		
818-		-0-
34-		
32-		
16-		
15-		
50-		
4-		
172-		
92-		
12-		
6-	320	156-
433-		156-

Date	Ticket #	Description	Cash 101 DR	Acct. Rec. 108 DR	Acct. Rec. 108 CR	Bedroom 421.1 CR	Lvg/Dng 421.2 CR	Kitchen 421.3 CR	Misc. 421.4 CR	Used Mdse 421.5 CR	Svc + Trucks 421.6 CR
Aug 5		T. Hill (cash sale)	6052 -					5819 -			
5		P. Nutte		292 -				281 -			
5		I.M. Board		317 -				305 -			
5		Sam Smith		184 -				177 -			
9		B. Forcey (cash sale)	1853 -			1782 -					
18		Lakeview Apts.		1397 -					1343 -		
21		Dave's Wholesalers	2255 -		2255 -						
21		S. Oman	495 -		495 -						
21		D. Schmidt	317 -		317 -						
24		Sold Dodge Van - Craig	879 -								
31		Rent from Parking Lot	600 -								
		August Totals	12451 -	2190 -	3067 -	1782 -	0	6582 -	1343 -	0	0
Sept 1		Smith's Development		1130 -					1087 -		
2		J. Dusek (cash sale)	682 -					656 -			
2		R. Dowdell		338 -				325 -			
5		D. Van Bank (cash sale)	2287 -			2199 -					
5		A. Startt		285 -		274 -					
9		B. Helgen (cash sale)	3767 -							3622 -	
15		S. Persons	276 -		276 -						
15		J. McNally	200 -		200 -						
15		A. Boreen	383 -		383 -						
18		B. Maino (cash sale)	2373 -				2282 -				
18		B. Copa		470 -			452 -				
27		B. Stage	104 -		104 -						
27		L. Schiller	749 -		749 -						
27		Palmer's Inc.	2300 -		2300 -						
		September Totals	13121 -	2223 -	4012 -	2473 -	2734 -	981 -	1087 -	3622 -	0

© 1975 DATA MANAGEMENT INC FARMINGTON CONN 06032

FORM G-600

		Sales Tax 224 CR	Misc DR	
			Acct #	Amount
1	✓	233 -		
2		11 -		
3		12 -		
4		7 -		
5		71 -		
6		54 -		
10		34 -	186	<845 ->
11			781	600 -
12		402 -		<245 ->
14		43 -		
15		26 -		
16		13 -		
17		88 -		
18		11 -		
19		145 -		
23		91 -		
24		18 -		
28		435 -		0

FORM G-600

(SALES)

Date	Index #	Description	Cash 101 DR	Acct. Rec. 108 DR	Acct. Rec. 108 CR	Bedroom 421.1 CR	Lvg/Dng 421.2 CR	Kitchen 421.3 CR	Misc. 421.4 CR	Used Mdse 421.5 CR	Sve + Truck 421.6 CR
Oct 3		D. Johnson (cash sale)	360 -					346 -			
5		M. Bollem (cash sale)	676 -			650 -					
5		E. Williams		402 -		387 -					
5		S. Furlong		210 -		202 -					
7		G. Burg (cash sale)	1526 -				1467 -				
9		C. Olsen (cash sale)	1446 -							1390 -	
13		Daves Wholesaler		1841 -					1770 -		
17		Trucking - zens	214 -								214 -
21		J. McNally	209 -		209 -						
21		P. Nutte	281 -		281 -						
21		Lakeview Apts	1343 -		1343 -						
		October Totals	6055 -	2453 -	1833 -	1239 -	1467 -	346 -	1770 -	1390 -	214 -
Nov 3		F. Hofer (cash sale)	1440 -							1385 -	
5		I.M. Board	305 -		305 -						
5		Sam Smith	177 -		177 -						
7		Lakeview Apts		2203 -					2118 -		
11		P. Hallem (cash sales)	2905 -			2793 -					
11		B. Greenwood		364 -		350 -					
15		R. Dowdell		286 -		275 -					
18		T. How (cash sale)	4206 -				4044 -				
19		John Palmer		125 -			120 -				
20		J Barnes	308 -		308 -						
20		R. Dowdell	325 -		325 -						
23		D Atabasca (cash sale)	3594 -					3456 -			
23		C Turner		100 -				96 -			
		November Totals	13260 -	3078 -	1115 -	3418 -	4164 -	3552 -	2118 -	1385 -	0

U.S. PATENT 3,269,793

	Sales Tax 224 CR	Misc DR Acct #	Misc DR Amount	
1	14 -			1
2	26 -			2
3	15 -			3
4	8 -			4
5	59 -			5
6	56 -			6
7	71 -			7
8				8
9				9
10				10
11				11
12	249 -		-0-	12
13				13
14	55 -			14
15				15
16				16
17	85 -			17
18	112 -			18
19	14 -			19
20	11 -			20
21	162 -			21
22	5 -			22
23				23
24				24
25	138 -			25
26	4 -			26
27	586 -		-0-	27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40

FORM G-600

(SALES)

Date	Ticket #	Description	Cash	Acct Rec. 108		Bedroom	Lvg/Dng	Kitchen	Misc.	Used Mdse	Sue + Trucks
			101 DR	DR	CR	421.1 CR	421.2 CR	421.3 CR	421.4 CR	421.5 CR	421.6 CR
Dec 3		Smith's Development	1087 -		1087 -						
3		B. Copa	452 -		452 -						
3		E. Williams	387 -		387 -						
3		R. Bracewell (cash sale)	954 -							917 -	
5		G. Olson (cash sale)	7234 -						6956 -		
6		J. Sperling (cash sale)	722 -					694 -			
12		G. Rice (cash sale)	3050 -			2933 -					
15		D. Hite		328 -		315 -					
23		J. Broderson (cash sale)	8009 -				7701 -				
26		Dave's Wholesaler	1770 -		1770 -						
26		B. Greenwood	350 -		350 -						
26		John Palmer	120 -		120 -						
27		M. Torres		296 -			285 -				
29		M. Sanderson		281 -			270 -				
30		M. Torres (cash sale)	1864 -					1792 -			
30		Used mdse - owners Pers Use	312 -							300 -	
		December Totals	26311 -	905 -	4166 -	3248 -	8256 -	2486 -	6956 -	1217 -	0

Sales Tax 2224 CR	Misc DR	
	Acct #	Amount
37-		
278-		
28-		
117-		
13-		
308-		
11-		
11-		
72-		
12-		
887-		-0-

FORM G-600

(SALES)

	Date	Ticket #	Description	Cash 101 DR	Acct. Rec. 108 DR	Acct. Rec. 108 CR	Bedroom 421.1 CR	Lvg/Dng 421.2 CR	Kitchen 421.3 CR	Misc. 421.4 CR	Used Mdse 421.5 CR	Svc + Trucks 421.6 CR
1	Mar 31		1st Quarter Totals	15728 -	4399 -	2642 -	8690 -	9322 -	10800 -	4510 -	1646 -	1170 -
2												
3												
4	June 30		2nd Quarter Totals	40490 -	8760 -	4672 -	12400 -	5400 -	7175 -	12715 -	4975 -	312 -
5												
6												
7	Sept 30		3rd Quarter Totals									
8												
9												
10	Dec 31		4th Quarter Totals	45626 -	6436 -	7114 -	7925 -	13887 -	6384 -	10844 -	3992 -	214 -

FORM G-600

U.S. PATENT 3,269,753

Sales Tax 2024 CR	Misc. DR	
	Acct #	Amount
1399-	320	50-
1705-	320	104-
1722-		-0-

FORM G-606

U.S. PATENT 3,269,7

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

149

FORM G-606

DISBURSEMENTS

U.S. PATENT 3,269,753

Date	Check #	Description	Cash 101 CR	FICA W/H 220 CR	Federal W/H 280 CR	State W/H 221 CR	Salary Expense 610 DR	Family Labor 609 DR	Draw 320 DR	Accts Payable 208 DR	Accts Payable 208 CR
Jan 5		Co. Registrar - License	57 -								
5		Nelson Insurance	325 -								
6		Coop	86 -								
6		Farout Bank	218 -								
7		Johns Window	129 -								
8		Ed Toolittle	520 -	35 -	45 -		600 -				
8		Emil Gonzales	429 -	29 -	42 -		500 -				
		Employers Share FICA		64 -							
9		Johns Window	201 -								
12		Quik Furniture	500 -							500 -	
15		Bank	800 -								
16		Brown, Draw	800 -						800 -		
24		State Tax Dept.	300 -								
30		To Replentish Petty Cash	14 -								
											6300 -
23		Norman Enterp	3000 -								
											1500 -
25		Fabrics Inc.	227 -								
		January Totals	7606 -	128 -	87 -	0	1100 -	0	800 -	500 -	7800 -
Feb 1		Nelson Insurance	307 -								
5		Highland Trucking	411 -								
7		Norman Enterp.	1581 -							1581 -	
7		Quik Furniture	946 -							946 -	
8		Ed Toolittle	520 -	35 -	45 -		600 -				
8		Emil Gonzales	429 -	29 -	42 -		500 -				
		Employers Share FICA		64 -							
11		Fork lift Inc.	97 -								
18		Brown, Draw	600 -						600 -		
24		State Tax Dept.	300 -								
30		To Replentish Petty Cash	18 -								
3		Probasco Inc.	1750 -								
											1750 -
8		Yumibe Sales	2625 -								
17		Warner Enterp.	2760 -								
19		Fabrics Inc.	326 -								
		February Totals	12670 -	128 -	87 -	0	1100 -	0	600 -	2527 -	1750 -

152

153

© 1975 DATA MANAGEMENT, INC. FARMINGTON, CONN 06032   FORM G-606

(Purchases)

Date	Invoice #	Description	Bedroom 521.1 DR	Lvg/Dng 521.2 DR	Kitchen 521.3 DR	Misc. 521.4 DR	Used 521.5 DR	R&M-Bldg 620 DR	R&M-Veh 622 DR	Misc Acct#	DR Amount
										631	57-
										617	325-
									86-		
										617	218-
								129-			
										611	64-
								201-			
										220	800-
										224	300-
									8-		
										550	6-
22		Wagner Distrib.	6300-								
					3000-						
23		Sam's Furniture			1500-						
							227-				
			6300-	0	4500-	0	227-	330-	94-		1770-
										617	307-
										550	411-
										611	64-
										621	97-
										224	300-
									8-		
										550	5-
										650	5-
				1750-							
3		Probasco Inc.		1750-							
				2625-							
						2760-					
							326-				
			0	6125-	0	2760-	326-	0	8-		1189-

U.S. PATENT 3,269,753

Date	Check #	Description	Cash 101 CR	FICA W/H 220 CR	Federal W/H 220 CR	State W/H 221 CR	Salary Expense 610 DR	Family Labor 609 DR	Draw 320 DR	Accts Payable 208 DR	Accts Payable 208 CR
Mar 1		Al Loose	300 -								
9		Ed Toolittle	520 -	35 -	45 -		600 -				
9		Emil Gonzales	429 -	29 -	42 -		500 -				
		Employers Share FICA		64 -							
12		Telephone Co. (3 mos)	45 -								
15		Brown Draw	800 -						800 -		
16		L.P. Gas Co. (3 mos)	375 -								
17		Sams Furniture	1500 -							1500 -	
17		Wagner Distrib.	4300 -							4300 -	
18		Brown Jr.	250 -					250 -			
24		State Tax Dept.	659 -								
28		Peoples State Bank - Prin + Int	6000 -								
30		To Replentish Petty Cash	8 -								
											100 -
10		Fabrics Inc.	87 -								
28		Fabrics Inc.	187 -								
		March Totals	15460 -	128 -	87 -	0	1100 -	250 -	800 -	5800 -	100 -
Apr 1		Diverse Credit - Prin + Int	800 -								
15		Ed Toolittle	520 -	35 -	45 -		600 -				
15		Emil Gonzales	429 -	29 -	42 -		500 -				
		Employers Share FICA		64 -							
15		Bank	645 -								
20		Brown - Draw	1200 -						1200 -		
22		Wagner Distrib	2000 -							2000 -	
22		Probasco, Inc.	1000 -							1000 -	
22		Gene's Repair	100 -							100 -	
24		State Tax Dept.	440 -								
30		To Replentish Petty Cash	8 -								
3		Bills Furniture	3062 -								
											1081 -
9		Mpls Distrib.	1400 -								
15		Yumibe Sale	1800 -								
											1084 -
24		Fabrics Inc	353 -								
		April Totals	13,757 -	128 -	87 -	0	1100 -	0	1200 -	3100 -	2165 -

FORM G-600

(Purchases)

Date	Invoice #	Description	Bedroom 521.1 DR	Lvg/Dng 521.2 DR	Kitchen 521.3 DR	Misc. 521.4 DR	Used 521.5 DR	R&M-Bldg 620 DR	R&M-Veh 622 DR	Misc Acct#	DR Amount
										639	300-
										611	64-
										616	45-
										613	375-
										224	659-
										216	5700-
										618	300-
									8-		
9		Genes Repair					100-				
							87-				
							187-				
							374-		8-		7443-
										217	650-
										618	150-
										611	64-
										220	645-
										224	440-
									8-		
				3062-							
8		Quik Furniture	1081-								
			1400-								
						1800-					
19		Warner Enterp				1084-					
							353-				
			2481-	3062-		2884-	353-		8-		1949-

Date	Check #	Description	Cash 101 CR	FICA W/H 220 CR	Federal W/H 220 CR	State W/H 221 CR	Salary Expense 610 DR	Family Labor 609 DR	Draw 320 DR	Accts Payable DR 208	Accts Payable CR
May 1		Frobasco Inc	750 -							750 -	
2		Ed Toolittle	520 -	35 -	45 -		600 -				
2		Emil Gonzales	429 -	29 -	42 -		500 -				
		Employers Share FICA		64 -							
14		Repairs - Front Door	15 -								
15		Personal Draw	600 -						600 -		
17		Ace Service	330 -								
19		Ace Service	27 -								
20		Deal Hardware	23 -								
22		Fork lift	7 -								
24		State Dept.	392 -								
27		Real Estate Tax	830 -								
30		Petty Cash	16 -								
3		Bill's Furniture	210 -								
											4125 -
27		Fabrics Inc.	386 -								
		May Totals	4537 -	128 -	87 -		1100 -		600 -	750 -	4125 -

U.S. PATENT 3,269,753

(Purchases)

Date	Invoice #	Description	Bedroom 521.1 DR	Lvg/Dng 521.2 DR	Kitchen 521.3 DR	Misc. 521.4 DR	Used 521.5 DR	Rtm-Bldg 620 DR	Rtm-Gen 622 DR	Misc Acct #	DR Amount
										611	64-
								15-			
										623	330-
									27-		
								23-			
									7-		
										624	392-
										625	832-
										550	6-
										629	3-
										650	7-
							210-				
15		Norman Enterp.			4125-						
							386-				
					4125-		596-	38-	34-		1634-

162

© 1975 DATA MANAGEMENT INC FARMINGTON CONN 06032

FORM G-60

U.S. PATENT 3,269,753

Date	Check #	Description	Cash 101 CR	FICA W/H 220 CR	Federal W/H 220 CR	State W/H 221 CR	Salary Expense 610 DR	Family Labor 609 DR	Draw 320 DR	Accts Payable 228 DR	Accts Payable 228 CR
June 7		P+L Paint	48 -								
8		Telephone	56 -								
8		L.P. Gas	159 -								
8		Electricity	183 -								
10		Tweed Construction	140 -								
28		Chew Truck	2900 -								
24		State Dept.	495 -								
30		Faraut National Bank-Print Int	2048 -								
30		Ed Toolittle	520	35 -	45 -		600 -				
30		Emil Gonzales	429 -	29 -	42 -		500 -				
		Employers share FICA		64 -							
30		Personal Draw	600 -						600 -		
30		Warner Ent	584 -							584 -	
30		Quik Furniture	1081 -							1081 -	
30		Replenish Petty Cash	9 -								
3		Fabrics Inc	810 -								
10		Norman Ent	2700 -								
14		Quik Furniture	1080 -								1125 -
30		Fabrics Inc	285 -								
		June Totals	14127 -	128 -	87 -		1100 -		600 -	1665 -	1125 -

FORM G-600

U.S. PATENT 3,269,753

(Purchases)

Date	Invoice #	Description	Bedroom 521.1 DR	Lvg/Dng 521.2 DR	Kitchen 521.3 DR	Misc. 521.4 DR	Used 521.5 DR	R&M-Bldg 620 DR	R&M-Veh 622 DR	Misc Acct #	DR Amount
								48-			
										616	56-
										613	159-
										614	183-
										619	140-
										186	2900-
										224	495-
										261	1700-
										618	348-
										611	64-
									8-		
										629	1-
					810-						
			2700-								
10		Probasco		1125-							
						1080-					
							285-				
			2700-	1125-	810-	1080-	285-	48-	8-		6046-

FORM G-600

Date	Check #	Description	Cash	FICA W/H	Federal W/H	State W/H	Salary Expense	Family Labor	Draw	Accts Payable	
			101 CR	220 CR	280 CR	221 CR	610 DR	609 DR	320 DR	DR 208	CR
July 5		Ace Service	87 -								
9		Minn Painters Inc	495 -								
12		Hyland Trucking	94 -								
15		Warner Ent.	500 -							500 -	
15		Norman Ent.	3125 -							3125 -	
16		Bank	645 -								
21		Ed Toolittle	520 -	35 -	45 -		600 -				
21		Emil Gonzales	429 -	29 -	42 -		500 -				
		Employers share FICA		64 -							
23		Personal Draw	900 -						900 -		
24		State Dept.	318 -								
30		Petty Cash	23 -								
8		Probasco Inc	2800 -								
16		Sam's Furniture	1380 -								
											4180 -
											1595 -
27		Fabrics Inc	574 -								
		July Totals	12390 -	128 -	87 -		1100 -		900 -	3625 -	5775 -
Aug 5		S&S Attorney	283 -								
8		Jim's Repair	81 -								
13		Larry's Lock	19 -								
15		Norman Enterp	1000 -							1000 -	
15		Probasco Inc	1125 -							1125 -	
15		Ed Toolittle	520 -	35 -	45 -		600 -				
15		Emil Gonzales	429 -	29 -	42 -		500				
		Employers share FICA		64 -							
18		Ace Service	330 -								
19		Personal Draw	1700 -						1700 -		
24		State Dept.	433 -								
											1925 -
19		Yumibe Sales	487 -								
21		Sam's Furniture	578 -								
		August Totals	6985 -	128 -	87 -		1100 -		1700 -	2125 -	1925 -

(Purchases)

Date	Invoice #	Description	Bedroom 521.1 DR	Lvg/Dng 521.2 DR	Kitchen 521.3 DR	Misc. 521.4 DR	Used 521.5 DR	Rtrn-Bldg 620 DR	Rtrn-Veh 622 DR	Misc Acct#	DR Amount
									87-		
								495-			
										550	94-
										220	645-
										611	64-
										224	818-
								7-	16-		
				2800-							
						1380-					
16		Warner Enterp.				4180-					
25		Sam's Furniture			1595-						
							574-				
				2800-	1595-	5560-	574-	502-	103-		1621-
										624	283-
										621	81-
								19-			
										611	64-
										623	330-
										224	433-
17		Quik Furniture	1925-								
						487-					
					578-						
			1925-		578-	487-		19-			1191-

FORM G-600

Date	Check #	Description	Cash 101 CR	FICA W/H 220 CR	Federal W/H 220 CR	State W/H 221 CR	Salary Expense 610 DR	Family Labor 609 DR	Draw 320 DR	Accts Payable DR 208	Accts Payable CR
Sept 4		Ed Toolittle	520 -	35 -	45 -		600 -				
4		Emil Gonzales	429 -	29 -	42 -		500 -				
		Employers Share FICA		64 -							
10		Sams Furniture	1595 -							1595 -	
10		Warner Enterp	2000 -							2000 -	
12		L.P. Gas	126 -								
17		Telephone	73 -								
20		Electricity	151 -								
24		State Dept.	422 -								
27		Wages (Brown Jr.)	250 -					250 -			
28		Ace Service	212 -								
30		Replenish Petty Cash	18 -								
											1710 -
11		Quik Furniture	1089 -								
											1346 -
28		Fabrics Inc	421 -								
		September Totals	7306 -	128 -	87 -		1100 -	250 -		3595 -	3056 -
Oct. 10		Bank	645 -								
15		Ed Toolittle	520 -	35 -	45 -		600 -				
15		Emil Gonzales	429 -	29 -	42 -		500 -				
		Employers Share FICA		64 -							
17		Real Estate	832 -								
19		Al Hoose	1200 -								
20		Warner Enterp	2180 -							2180 -	
20		Quik Furniture	925 -							925 -	
20		Wagner Dist	1000 -							1000 -	
23		Employers Overload	150 -								
24		State Dept.	435 -								
25		Hylands Trucking	421 -								
27		Personal Draw	700 -						700 -		
30		Replenish Petty Cash	13 -								
1		Wagner Dist.	1840 -								
2		Warner Ent.	935 -								
											748 -
											177 -
											1867 -
31		Fabrics Inc.	411 -								
		October Totals	12636 -	128 -	87 -		1100 -		700 -	4105 -	2792

U.S. PATENT 3.269.753

(Purchases)

Date	Invoice #	Description	Bedroom 521.1 DR	Lvg/Dng 521.2 DR	Kitchen 521.3 DR	Misc. 521.4 DR	Used 521.5 DR	R&M-Bldg 620 DR	R&M-Veh 622 DR	Misc Acct#	DR Amount
										611	64 -
										613	126 -
										616	73 -
										614	151 -
										224	422 -
									212 -		
										643	13 -
										629	5 -
7		Wagner Dist.	1710 -								
						1089 -					
13		Norman Enterp.			1346 -						
							421 -				
			1710 -		1346 -	1089 -	421 -		212 -		854 -
										220	645 -
										611	64 -
										625	832 -
										639	1200 -
										561	150 -
										224	435 -
										550	421 -
								5 -	8 -		
			1840 -								
						935 -					
2		Warner Enterp.				748 -					
24		Andersons Storage					177 -				
31		Probasco Inc.		1867 -							
							411 -				
			1840 -	1867 -		1683 -	588 -	5 -	8 -		[illegible]

Date	Check #	Description	Cash 101 CR	FICA W/H 220 CR	Federal W/H 220 CR	State W/H 221 CR	Salary Expense 610 DR	Family Labor 609 DR	Draw 320 DR	Accts Payable 208 DR	Accts Payable 208 CR
Nov 5		Ed Toolittle	520 -	35 -	45 -		600 -				
5		Emil Gonzales	429 -	29 -	42 -		500 -				
		Employers share FICA		64 -							
9		Deal Hardware	195 -								
15		Quik Furniture	1000 -							1000 -	
15		Norman Enterp	1346 -							1346 -	
15		Wagner Dist	710 -							710 -	
17		Hyland Trucking	287 -								
24		State Dept.	249 -								
25		Ace Service	350 -								
29		Personal Draw	800 -						800 -		
30		Replenish Petty Cash	17 -								
											3612 -
											1023 -
											1536 -
26		Probasco, Inc	2616 -								
29		Fabrics, Inc	415 -								
		November Totals	8934 -	128 -	87 -		1100 -		800 -	3056 -	6171 -

U.S. PATENT 3,269,753

(Purchases)

Date	Invoice #	Description	Bedroom 521.1 DR	Lvg/Dng 521.2 DR	Kitchen 521.3 DR	Misc. 521.4 DR	Used 521.5 DR	R&M-Bldg 620 DR	R&M-Veh 622 DR	Misc Acct#	DR Amount
										611	64-
										650	195-
										550	287-
										224	249-
										623	350-
									8-		
										550	4-
										643	15-
2		Minneapolis Furniture				3612-					
19		Wagner Dist	1023-								
23		Sam's Furniture			1536-						
				2616-							
							415-				
			1023-	2616-	1536-	3612-	415-		8-		1154-

© 1975 DATA MANAGEMENT, INC FARMINGTON CONN 06032

FORM G-600

U.S. PATENT 3,269,753

Date	Check #	Description	Cash	FICA W/H	Federal W/H	State W/H	Salary Expense	Family Labor	Draw	Accts Payable	
			101 CR	220 CR	220 CR	221 CR	610 DR	609 DR	320 DR	DR 208	CR
Dec 3		Farout Nat. Bank - Prin + Int	2008 -								
6		Advertising	600 -								
11		L.P. Gas	311 -								
12		Telephone	62 -								
13		Electricity	193 -								
15		Warner Enter	748 -							748 -	
15		Anderson Storage	177 -							177 -	
15		Probasco Inc	1867 -							1867 -	
15		Mpls Furniture	2612 -							2612 -	
15		Wagner Dist	1023 -							1023 -	
21		Ed Toolittle	520 -	35 -	45 -		600 -				
21		Emil Gonzales	429 -	29 -	42 -		500 -				
		Employers Share FICA		64 -							
24		State Dept	536 -								
26		Employers Overload	220 -								
28		State of MN.	136 -								
30		Diverse Credit - Prin + Int	1750 -								
31		Personal Draw	850 -						850 -		
31		Bonus	100 -	6 -			106 -				
31		Bonus	100 -	6 -			106 -				
30		Replenish Petty Cash	25 -								
		Employers Share FICA		12 -							
7		Quik Furniture	1780 -								
11		Wagner Dist	2282 -								
16		Norman Enter	2112 -								
21		Sauns Furniture	4260 -								
31		Fabric Inc	286 -								
		December Totals	25037 -	152 -	87 -		1312 -		850 -	6427 -	

U.S. PATENT 3,269,753

(Purchases)

Date	Invoice #	Description	Bedroom 521.1 DR	Lvg/Dng 521.2 DR	Kitchen 521.3 DR	Misc. 521.4 DR	Used 521.5 DR	R&M-Bldg 620 DR	R&M-Veh 622 DR	Misc Acct#	DR Amount
										261	1700 -
										618	308 -
										612	600 -
										613	311 -
										616	62 -
										614	193 -
										611	64 -
										224	586 -
										561	220 -
										631	136 -
										217	1400 -
										618	350 -
									8 -		
										612	10 -
										650	7 -
						1780 -				611	12 -
			2282 -								
					2112 -						
				4260 -							
							286 -				
			2282 -	4260 -	2112 -	1780 -	286 -		8 -		5959 -

U.S. PATENT 3,269,753

Date	Check #	Description	Cash 101 CR	FICA W/H 220 CR	Federal W/H 220 CR	State W/H 221 CR	Salary Expense 610 DR	Family Labor 609 DR	Draw 320 DR	Accts Payable 208 DR	Accts Payable 208 CR
Mar 31		1st Quarter Totals	35736 -	384 -	261 -	0	3300 -	250 -	2200 -	3827 -	9650 -
			✓	✓	✓		✓	✓	✓	✓	✓
June 30		2nd Quarter Totals	32421 -	384 -	261 -	0	3300 -	0	2400 -	5515 -	7415 -
			✓	✓	✓		✓		✓	✓	✓
Sept 30		3rd Quarter Totals	26681 -	384 -	261 -	0	3300 -	250 -	2600 -	9345 -	10,756 -
			✓	✓	✓		✓	✓	✓	✓	✓
Dec 31		4th Quarter Totals	46607 -	408 -	261 -	0	3512 -	0	2350 -	13588 -	8963 -
			✓	✓	✓		✓		✓	✓	✓

184

185

D1

© 1975 DATA MANAGEMENT, INC. FARMINGTON, CONN 06032

FORM G-600

(Purchases)

Date	Invoice #	Description	Bedroom 521.1 DR	Lvg/Dng 521.2 DR	Kitchen 521.3 DR	Misc. 521.4 DR	Used 521.5 DR	Rtm-Bldg 620 DR	Rtm-Veh 622 DR	Misc Acct#	DR Amount
			6300 -	6125 -	4500 -	2760 -	927 -	330 -	110 -	216 ✓	5700 -
			✓	✓	✓	✓	✓	✓	✓	220 ✓	300 -
										224 ✓	1259 -
								618 ✓	300 -	550 ✓	422 -
								621 ✓	97 -	611 ✓	192 -
								631 ✓	57 -	613 ✓	325 -
								639 ✓	300 -	616 ✓	45 -
								650 ✓	5 -	617 ✓	850 -
								XXX	XXX	XXX	10402 -
										786 ✓	2900 -
			5181 -	4187 -	4935 -	3964 -	1234 -	36 -	50 -	217 ✓	650 -
			✓	✓	✓	✓	✓	✓	✓	220 ✓	645 -
								618 ✓	498 -	224 ✓	1327 -
								619 ✓	140 -	261 ✓	1700 -
								623 ✓	330 -	550 ✓	6 -
								625 ✓	832 -	611 ✓	192 -
								629 ✓	4 -	613 ✓	159 -
								650 ✓	7 -	614 ✓	183 -
										616 ✓	56 -
								XXX	XXX	XXX	9629 -
			3635 -	2800 -	3519 -	7136 -	995 -	521 -	315 -	220 ✓	645 -
			✓	✓	✓	✓	✓	✓	✓	224 ✓	1673 -
								621 ✓	31 -	550 ✓	94 -
								623 ✓	330 -	611 ✓	192 -
								624 ✓	283 -	613 ✓	126 -
								629 ✓	5 -	614 ✓	151 -
								643 ✓	13 -	616 ✓	73 -
								XXX	XXX	XXX	3666 -
			5145 -	8743 -	3648 -	7075 -	1089 -	5 -	24 -	217 ✓	1400 -
			✓	✓	✓	✓	✓	✓	✓	220 ✓	645 -
										224 ✓	1270 -
										261 ✓	1700 -
						625 ✓	832 -	613 ✓	311 -	561 ✓	370 - X
						631 ✓	136 -	614 ✓	193 -	550 ✓	712 -
						639 ✓	1200 -	616 ✓	62 -		
						643 ✓	5 -	618 ✓	658 -	611 ✓	204 -
						650 ✓	202 -	623 ✓	350 -	612 ✓	610 -
	D-1					XXX	XXX	XXX	XXX	XXX	10860 -

FORM G-600

U.S. PATENT 3,269,753

1													1
2													2
3													3
4													4
5													5
6													6
7													7
8													8
9													9
10													10
11													11
12													12
13													13
14													14
15													15
16													16
17													17
18													18
19													19
20													20
21													21
22													22
23													23
24													24
25													25
26													26
27													27
28													28
29													29
30													30
31													31
32													32
33													33
34													34
35													35
36													36
37													37
38													38
39													39
40													40

188

18

FORM G-606

PAYROLL

WITHHOLDING TAX GUIDE

SINGLE PERSONS
(FOR MARRIED PERSONS SEE OTHER SIDE)

WEEKLY PAYROLL PERIOD
EFFECTIVE JUNE 1, 1977

WAGES ARE—		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS —										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE —										
$0	$33	$0										
33	34	.10										
34	35	.30										
35	36	.40										
36	37	.60										
37	38	.80										
38	39	.90										
39	40	1.10										
40	41	1.20										
41	42	1.40										
42	43	1.60										
43	44	1.70										
44	45	1.90										
45	46	2.00										
46	47	2.20										
47	48	2.40	.10									
48	49	2.50	.20									
49	50	2.70	.40									
50	51	2.80	.50									
51	52	3.00	.70									
52	53	3.20	.90									
53	54	3.30	1.00									
54	55	3.50	1.20									
55	56	3.60	1.30									
56	57	3.80	1.50									
57	58	4.00	1.70									
58	59	4.10	1.80									
59	60	4.30	2.00									
60	62	4.50	2.20									
62	64	4.80	2.50	.20								
64	66	5.20	2.90	.60								
66	68	5.50	3.20	.90								
68	70	5.80	3.50	1.20								
70	72	6.10	3.80	1.50								
72	74	6.40	4.10	1.80								
74	76	6.80	4.50	2.20								
76	78	7.10	4.80	2.50	.20							
78	80	7.50	5.10	2.80	.50							
80	82	7.80	5.40	3.10	.80							
82	84	8.20	5.70	3.40	1.10							
84	86	8.60	6.10	3.80	1.40							
86	88	8.90	6.40	4.10	1.80							
88	90	9.30	6.70	4.40	2.10							
90	92	9.60	7.00	4.70	2.40	.10						
92	94	10.00	7.40	5.00	2.70	.40						
94	96	10.40	7.80	5.40	3.00	.70						
96	98	10.70	8.10	5.70	3.40	1.10						
98	100	11.10	8.50	6.00	3.70	1.40						
100	105	11.70	9.10	6.60	4.20	1.90						
105	110	12.60	10.00	7.40	5.00	2.70	.40					
110	115	13.50	10.90	8.30	5.80	3.50	1.20					
115	120	14.40	11.80	9.20	6.60	4.30	2.00					
120	125	15.30	12.70	10.10	7.50	5.10	2.80	.50				
125	130	16.20	13.60	11.00	8.40	5.90	3.60	1.30				
130	135	17.10	14.50	11.90	9.30	6.70	4.40	2.10				
135	140	18.00	15.40	12.80	10.20	7.60	5.20	2.90	.60			
140	145	18.90	16.30	13.70	11.10	8.50	6.00	3.70	1.40			
145	150	20.00	17.20	14.60	12.00	9.40	6.80	4.50	2.20			
150	160	21.60	18.60	16.00	13.40	10.80	8.20	5.70	3.40	1.10		
160	170	23.80	20.80	17.80	15.20	12.60	10.00	7.40	5.00	2.70	.40	

WAGES ARE—		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS —										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE —										
$170	$180	$26.00	$22.80	$19.70	$17.00	$14.40	$11.80	$9.20	$6.60	$4.30	$2.00	$0
180	190	28.30	25.00	21.90	18.80	16.20	13.60	11.00	8.40	5.90	3.60	1.30
190	200	30.70	27.20	24.10	20.90	18.00	15.40	12.80	10.20	7.60	5.20	2.90
200	210	33.10	29.60	26.30	23.10	19.90	17.20	14.60	12.00	9.40	6.80	4.50
210	220	35.50	32.00	28.60	25.30	22.10	19.00	16.40	13.80	11.20	8.60	6.10
220	230	38.10	34.40	31.00	27.50	24.30	21.20	18.20	15.60	13.00	10.40	7.80
230	240	40.90	36.80	33.40	29.90	26.50	23.40	20.20	17.40	14.80	12.20	9.60
240	250	43.70	39.60	35.80	32.30	28.80	25.60	22.40	19.20	16.60	14.00	11.40
250	260	46.50	42.40	38.40	34.70	31.20	27.80	24.60	21.40	18.40	15.80	13.20
260	270	49.30	45.20	41.20	37.20	33.60	30.20	26.80	23.60	20.40	17.60	15.00
270	280	52.10	48.00	44.00	40.00	36.00	32.60	29.10	25.80	22.60	19.50	16.80
280	290	54.90	50.80	46.80	42.80	38.70	35.00	31.50	28.10	24.80	21.70	18.60
290	300	57.70	53.60	49.60	45.60	41.50	37.50	33.90	30.50	27.00	23.90	20.70
300	310	60.80	56.40	52.40	48.40	44.30	40.30	36.30	32.90	29.40	26.10	22.90
310	320	64.00	59.40	55.20	51.20	47.10	43.10	39.00	35.30	31.80	28.30	25.10
320	330	67.20	62.60	58.00	54.00	49.90	45.90	41.80	37.80	34.20	30.70	27.30
330	340	70.40	65.80	61.20	56.80	52.70	48.70	44.60	40.60	36.60	33.10	29.70
340	350	73.60	69.00	64.40	59.70	55.50	51.50	47.40	43.40	39.40	35.50	32.10
350	360	76.80	72.20	67.60	62.90	58.30	54.30	50.20	46.20	42.20	38.10	34.50
360	370	80.40	75.40	70.80	66.10	61.50	57.10	53.00	49.00	45.00	40.90	36.90
370	380	84.00	78.60	74.00	69.30	64.70	60.10	55.90	51.80	47.80	43.70	39.70
380	390	87.60	82.40	77.20	72.50	67.90	63.30	58.70	54.60	50.60	46.50	42.50
390	400	91.20	86.00	80.80	75.70	71.10	66.50	61.90	57.40	53.40	49.30	45.30
400	410	94.80	89.60	84.40	79.20	74.30	69.70	65.10	60.50	56.20	52.10	48.10
410	420	98.40	93.20	88.00	82.80	77.60	72.90	68.30	63.70	59.10	54.90	50.90
420	430	102.00	96.80	91.60	86.40	81.20	76.10	71.50	66.90	62.30	57.70	53.70
430	440	105.60	100.40	95.20	90.00	84.80	79.60	74.70	70.10	65.50	60.90	56.50
440	450	109.20	104.00	98.80	93.60	88.40	83.20	78.00	73.30	68.70	64.10	59.40
450	460	112.80	107.60	102.40	97.20	92.00	86.80	81.60	76.50	71.90	67.30	62.60
460	470	116.40	111.20	106.00	100.80	95.60	90.40	85.20	80.10	75.10	70.50	65.80
470	480	120.00	114.80	109.60	104.40	99.20	94.00	88.80	83.70	78.50	73.70	69.00
480	490	123.60	118.40	113.20	108.00	102.80	97.60	92.40	87.30	82.10	76.90	72.20
490	500	127.20	122.00	116.80	111.60	106.40	101.20	96.00	90.90	85.70	80.50	75.40
500	510	130.80	125.60	120.40	115.20	110.00	104.80	99.60	94.50	89.30	84.10	78.90
510	520	134.40	129.20	124.00	118.80	113.60	108.40	103.20	98.10	92.90	87.70	82.50
520	530	138.00	132.80	127.60	122.40	117.20	112.00	106.80	101.70	96.50	91.30	86.10
530	540	141.60	136.40	131.20	126.00	120.80	115.60	110.40	105.30	100.10	94.90	89.70
540	550	145.20	140.00	134.80	129.60	124.40	119.20	114.00	108.90	103.70	98.50	93.30
550	560	148.80	143.60	138.40	133.20	128.00	122.80	117.60	112.50	107.30	102.10	96.90
560	570	152.40	147.20	142.00	136.80	131.60	126.40	121.20	116.10	110.90	105.70	100.50
570	580	156.00	150.80	145.60	140.40	135.20	130.00	124.80	119.70	114.50	109.30	104.10
580	590	159.60	154.40	149.20	144.00	138.80	133.60	128.40	123.30	118.10	112.90	107.70
590	600	163.20	158.00	152.80	147.60	142.40	137.20	132.00	126.90	121.70	116.50	111.30
600	610	166.80	161.60	156.40	151.20	146.00	140.80	135.60	130.50	125.30	120.10	114.90
610	620	170.40	165.20	160.00	154.80	149.60	144.40	139.20	134.10	128.90	123.70	118.50
620	630	174.00	168.80	163.60	158.40	163.20	148.00	142.80	137.70	132.50	127.30	122.10
630	640	177.60	172.40	167.20	162.00	156.80	151.60	146.40	141.30	136.10	130.90	125.70
640	650	181.20	176.00	170.80	165.60	160.40	155.20	150.00	144.90	139.70	134.50	129.30
650	660	184.80	179.60	174.40	169.20	164.00	158.80	153.60	148.50	143.30	138.10	132.90
660	670	188.40	183.20	178.00	172.80	167.60	162.40	157.20	152.10	146.90	141.70	136.50
670	680	192.00	186.80	181.60	176.40	171.20	166.00	160.80	155.70	150.50	145.30	140.10
680	690	195.60	190.40	185.20	180.00	174.80	169.60	164.40	159.30	154.10	148.90	143.70
690	700	199.20	194.00	188.80	183.60	178.40	173.20	168.00	162.90	157.70	152.50	147.30
700	710	202.80	197.60	192.40	187.20	182.00	176.80	171.60	166.50	161.30	156.10	150.90
710	720	206.40	201.20	196.00	190.80	185.60	180.40	175.20	170.10	164.90	159.70	154.50
$720. AND OVER		36% OF THE EXCESS OVER $720. PLUS —										
		208.20	203.00	197.80	192.60	187.40	182.20	177.00	171.90	166.70	161.50	156.30

DATA MANAGEMENT INC., FARMINGTON, CONN. 06032

FORM PR - 677

WITHHOLDING TAX GUIDE

MARRIED PERSONS
(FOR SINGLE PERSONS SEE OTHER SIDE)

WEEKLY PAYROLL PERIOD
EFFECTIVE JUNE 1, 1977

WAGES ARE		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS—										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE—										
50	$60	$0										
60	62	10										
62	64	40										
64	66	70										
66	68	1.00										
68	70	1.30										
70	72	1.60										
72	74	1.90										
74	76	2.20										
76	78	2.50	30									
78	80	2.80	60									
80	82	3.10	90									
82	84	3.40	1.20									
84	86	3.70	1.50									
86	88	4.00	1.80									
88	90	4.30	2.10									
90	92	4.60	2.40	20								
92	94	4.90	2.70	50								
94	96	5.20	3.00	80								
96	98	5.50	3.30	1.10								
98	100	5.80	3.60	1.40								
100	105	6.30	4.10	2.00								
105	110	7.10	4.90	2.70	50							
110	115	8.00	5.60	3.50	1.30							
115	120	8.90	6.40	4.20	2.00							
120	125	9.80	7.20	5.00	2.80	60						
125	130	10.70	8.10	5.70	3.50	1.40						
130	135	11.60	9.00	6.50	4.30	2.10						
135	140	12.50	9.90	7.30	5.00	2.90	70					
140	145	13.40	10.80	8.20	5.80	3.60	1.50					
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
145	150	14.30	11.70	9.10	6.50	4.40	2.20	10	0	0		
150	160	15.70	13.10	10.50	7.90	5.50	3.30	1.20	0	0		
160	170	17.50	14.90	12.30	9.70	7.10	4.80	2.70	50	0		
170	180	19.30	16.70	14.10	11.50	8.90	6.30	4.20	2.00	0		
180	190	21.10	18.50	15.90	13.30	10.70	8.10	5.70	3.50	1.40		
190	200	22.90	20.30	17.70	15.10	12.50	9.90	7.30	5.00	2.90	70	0
200	210	24.70	22.10	19.50	16.90	14.30	11.70	9.10	6.50	4.40	2.20	0
210	220	26.50	23.90	21.30	18.70	16.10	13.50	10.90	8.30	5.90	3.70	1.50
220	230	28.40	25.70	23.10	20.50	17.90	15.30	12.70	10.10	7.50	5.20	3.00
230	240	30.60	27.50	24.90	22.30	19.70	17.10	14.50	11.90	9.30	6.70	4.50
240	250	32.80	29.60	26.70	24.10	21.50	18.90	16.30	13.70	11.10	8.50	6.00
250	260	35.00	31.80	28.60	25.90	23.30	20.70	18.10	15.50	12.90	10.30	7.70
260	270	37.20	34.00	30.80	27.70	25.10	22.50	19.90	17.30	14.70	12.10	9.50
270	280	39.40	36.20	33.00	29.80	26.90	24.30	21.70	19.10	16.50	13.90	11.30
280	290	41.80	38.40	35.20	32.00	28.90	26.10	23.50	20.90	18.30	15.70	13.10
290	300	44.30	40.70	37.40	34.20	31.10	27.90	25.30	22.70	20.10	17.50	14.90
300	310	46.80	43.20	39.60	36.40	33.30	30.10	27.10	24.50	21.90	19.30	16.70
310	320	49.30	45.70	42.10	38.60	35.50	32.30	29.10	26.30	23.70	21.10	18.50
320	330	51.80	48.20	44.60	41.00	37.70	34.50	31.30	28.20	25.50	22.90	20.30
330	340	54.30	50.70	47.10	43.50	39.90	36.70	33.50	30.40	27.30	24.70	22.10
340	350	56.80	53.20	49.60	46.00	42.40	38.90	35.70	32.60	29.40	26.50	23.90
350	360	59.30	55.70	52.10	48.50	44.90	41.30	37.90	34.80	31.60	28.40	25.70
360	370	62.10	58.20	54.60	51.00	47.40	43.80	40.10	37.00	33.80	30.60	27.50
370	380	64.90	60.80	57.10	53.50	49.90	46.30	42.60	39.20	36.00	32.80	29.60
380	390	67.70	63.60	59.60	56.00	52.40	48.80	45.10	41.50	38.20	35.00	31.80
390	400	70.50	66.40	62.40	58.50	54.90	51.30	47.60	44.00	40.40	37.20	34.00
400	410	73.30	69.20	65.20	61.20	57.40	53.80	50.10	46.50	42.90	39.40	36.20
410	420	76.10	72.00	68.00	64.00	59.90	56.30	52.60	49.00	45.40	41.80	38.40
420	430	78.90	74.80	70.80	66.80	62.70	58.80	55.10	51.50	47.90	44.30	40.70
430	440	81.80	77.60	73.60	69.60	65.50	61.50	57.60	54.00	50.40	46.80	43.20

WAGES ARE		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS—										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE—										
$440	$450	$85.00	$80.40	$76.40	$72.40	$68.30	$64.30	$60.30	$56.50	$52.90	$49.30	$45.70
450	460	88.20	83.60	79.20	75.20	71.10	67.10	63.10	59.00	55.40	51.80	48.20
460	470	91.40	86.80	82.20	78.00	73.90	69.90	65.90	61.80	57.90	54.30	50.70
470	480	94.60	90.00	85.40	80.80	76.70	72.70	68.70	64.60	60.60	56.80	53.20
480	490	97.80	93.20	88.60	84.00	79.50	75.50	71.50	67.40	63.40	59.30	55.70
490	500	101.00	96.40	91.80	87.20	82.60	78.30	74.30	70.20	66.20	62.10	58.20
500	510	104.20	99.60	95.00	90.40	85.80	81.10	77.10	73.00	69.00	64.90	60.90
510	520	107.70	102.80	98.20	93.60	89.00	84.30	79.90	75.80	71.80	67.70	63.70
520	530	111.30	106.10	101.40	96.80	92.20	87.50	82.90	78.60	74.60	70.50	66.50
530	540	114.90	109.70	104.60	100.00	95.40	90.70	86.10	81.50	77.40	73.30	69.30
540	550	118.50	113.30	108.10	103.20	98.60	93.90	89.30	84.70	80.20	76.10	72.10
550	560	122.10	116.90	111.70	106.50	101.80	97.10	92.50	87.90	83.30	78.90	74.90
560	570	125.70	120.50	115.30	110.10	105.00	100.30	95.70	91.10	86.50	81.90	77.70
570	580	129.30	124.10	118.90	113.70	108.50	103.50	98.90	94.30	89.70	85.10	80.50
580	590	132.90	127.70	122.50	117.30	112.10	106.90	102.10	97.50	92.90	88.30	83.70
590	600	136.50	131.30	126.10	120.90	115.70	110.50	105.30	100.70	96.10	91.50	86.90
600	610	140.10	134.90	129.70	124.50	119.30	114.10	108.90	103.90	99.30	94.70	90.10
610	620	143.70	138.50	133.30	128.10	122.90	117.70	112.50	107.30	102.50	97.90	93.30
620	630	147.30	142.10	136.90	131.70	126.50	121.30	116.10	110.90	105.70	101.10	96.50
630	640	150.90	145.70	140.50	135.30	130.10	124.90	119.70	114.50	109.30	104.30	99.70
640	650	154.50	149.30	144.10	138.90	133.70	128.50	123.30	118.10	112.90	107.70	102.90
650	660	158.10	152.90	147.70	142.50	137.30	132.10	126.90	121.70	116.50	111.30	106.10
660	670	161.70	156.50	151.30	146.10	140.90	135.70	130.50	125.30	120.10	114.90	109.70
670	680	165.30	160.10	154.90	149.70	144.50	139.30	134.10	128.90	123.70	118.50	113.30
680	690	168.90	163.70	158.50	153.30	148.10	142.90	137.70	132.50	127.30	122.10	116.90
690	700	172.50	167.30	162.10	156.90	151.70	146.50	141.30	136.10	130.90	125.70	120.50
700	710	176.10	170.90	165.70	160.50	155.30	150.10	144.90	139.70	134.50	129.30	124.10
710	720	179.70	174.50	169.30	164.10	158.90	153.70	148.50	143.30	138.10	132.90	127.70
720	730	183.30	178.10	172.90	167.70	162.50	157.30	152.10	146.90	141.70	136.50	131.30
730	740	186.90	181.70	176.50	171.30	166.10	160.90	155.70	150.50	145.30	140.10	134.90
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
740	750	190.50	185.30	180.10	174.90	169.70	164.50	159.30	154.10	148.90	143.70	138.50
750	760	194.10	188.90	183.70	178.50	173.30	168.10	162.90	157.70	152.50	147.30	142.10
760	770	197.70	192.50	187.30	182.10	176.90	171.70	166.50	161.30	156.10	150.90	145.70
770	780	201.30	196.10	190.90	185.70	180.50	175.30	170.10	164.90	159.70	154.50	149.30
780	790	204.90	199.70	194.50	189.30	184.10	178.90	173.70	168.50	163.30	158.10	152.90
790	800	208.50	203.30	198.10	192.90	187.70	182.50	177.30	172.10	166.90	161.70	156.50
800	810	212.10	206.90	201.70	196.50	191.30	186.10	180.90	175.70	170.50	165.30	160.10
810	820	215.70	210.50	205.30	200.10	194.90	189.70	184.50	179.30	174.10	168.90	163.70
820	830	219.30	214.10	208.90	203.70	198.50	193.30	188.10	182.90	177.70	172.50	167.30
830	840	222.90	217.70	212.50	207.30	202.10	196.90	191.70	186.50	181.30	176.10	170.90
840	850	226.50	221.30	216.10	210.90	205.70	200.50	195.30	190.10	184.90	179.70	174.50
850	860	230.10	224.90	219.70	214.50	209.30	204.10	198.90	193.70	188.50	183.30	178.10
860	870	233.70	228.50	223.30	218.10	212.90	207.70	202.50	197.30	192.10	186.90	181.70
870	880	237.30	232.10	226.90	221.70	216.50	211.30	206.10	200.90	195.70	190.50	185.30
880	890	240.90	235.70	230.50	225.30	220.10	214.90	209.70	204.50	199.30	194.10	188.90
890	900	244.50	239.30	234.10	228.90	223.70	218.50	213.30	208.10	202.90	197.70	192.50
900	910	248.10	242.90	237.70	232.50	227.30	222.10	216.90	211.70	206.50	201.30	196.10
910	920	251.70	246.50	241.30	236.10	230.90	225.70	220.50	215.30	210.10	204.90	199.70
920	930	255.30	250.10	244.90	239.70	234.50	229.30	224.10	218.90	213.70	208.50	203.30
930	940	258.90	253.70	248.50	243.30	238.10	232.90	227.70	222.50	217.30	212.10	206.90
940	950	262.50	257.30	252.10	246.90	241.70	236.50	231.30	226.10	220.90	215.70	210.50
950	960	266.10	260.90	255.70	250.50	245.30	240.10	234.90	229.70	224.50	219.30	214.10
960	970	269.70	264.50	259.30	254.10	248.90	243.70	238.50	233.30	228.10	222.90	217.70
970	980	273.30	268.10	262.90	257.70	252.50	247.30	242.10	236.90	231.70	226.50	221.30
980	990	276.90	271.70	266.50	261.30	256.10	250.90	245.70	240.50	235.30	230.10	224.90
		36% OF THE EXCESS OVER $990 PLUS —										
$990	AND OVER	278.70	273.50	268.30	263.10	257.90	252.70	247.50	242.30	237.10	231.90	226.70

DATA MANAGEMENT INC., FARMINGTON, CONN. 06032

FORM PR – 677

SOCIAL SECURITY MEDICARE TAX TABLE

EFFECTIVE JANUARY 1, 1978

NOTE; SPECIAL RULES MAY APPLY TO MEMBERS OF OWNER'S FAMILY. CONSULT YOUR ACCOUNTANT BEFORE WITHHOLDING FROM THEM.

Wages		Tax to be withheld
At least	But less than	
$0.00	$0.09	$0.00
.09	.25	.01
.25	.42	.02
.42	.58	.03
.58	.75	.04
.75	.91	.05
.91	1.08	.06
1.08	1.24	.07
1.24	1.41	.08
1.41	1.58	.09
1.58	1.74	.10
1.74	1.91	.11
1.91	2.07	.12
2.07	2.24	.13
2.24	2.40	.14
2.40	2.57	.15
2.57	2.73	.16
2.73	2.90	.17
2.90	3.06	.18
3.06	3.23	.19
3.23	3.39	.20
3.39	3.56	.21
3.56	3.72	.22
3.72	3.89	.23
3.89	4.05	.24
4.05	4.22	.25
4.22	4.39	.26
4.39	4.55	.27
4.55	4.72	.28
4.72	4.88	.29
4.88	5.05	.30
5.05	5.21	.31
5.21	5.38	.32
5.38	5.54	.33
5.54	5.71	.34
5.71	5.87	.35
5.87	6.04	.36
6.04	6.20	.37
6.20	6.37	.38
6.37	6.53	.39
6.53	6.70	.40
6.70	6.86	.41
6.86	7.03	.42
7.03	7.20	.43
7.20	7.36	.44
7.36	7.53	.45
7.53	7.69	.46
7.69	7.86	.47
7.86	8.02	.48
8.02	8.19	.49
8.19	8.35	.50
8.35	8.52	.51
8.52	8.68	.52
8.68	8.85	.53
8.85	9.01	.54
9.01	9.18	.55
9.18	9.34	.56
9.34	9.51	.57
9.51	9.67	.58
9.67	9.84	.59
9.84	10.00	.60
10.00	10.17	.61
10.17	10.34	.62
10.34	10.50	.63
10.50	10.67	.64
10.67	10.83	.65
10.83	11.00	.66
11.00	11.16	.67
11.16	11.33	.68
11.33	11.49	.69
11.49	11.66	.70
11.66	11.82	.71
11.82	11.99	.72
11.99	12.15	.73
12.15	12.32	.74
12.32	12.48	.75
12.48	12.65	.76
12.65	12.81	.77

Wages		Tax to be withheld
At least	But less than	
$12.81	$12.98	$.78
12.98	13.15	.79
13.15	13.31	.80
13.31	13.48	.81
13.48	13.64	.82
13.64	13.81	.83
13.81	13.97	.84
13.97	14.14	.85
14.14	14.30	.86
14.30	14.47	.87
14.47	14.63	.88
14.63	14.80	.89
14.80	14.96	.90
14.96	15.13	.91
15.13	15.29	.92
15.29	15.46	.93
15.46	15.62	.94
15.62	15.79	.95
15.79	15.96	.96
15.96	16.12	.97
16.12	16.29	.98
16.29	16.45	.99
16.45	16.62	1.00
16.62	16.78	1.01
16.78	16.95	1.02
16.95	17.11	1.03
17.11	17.28	1.04
17.28	17.44	1.05
17.44	17.61	1.06
17.61	17.77	1.07
17.77	17.94	1.08
17.94	18.10	1.09
18.10	18.27	1.10
18.27	18.43	1.11
18.43	18.60	1.12
18.60	18.77	1.13
18.77	18.93	1.14
18.93	19.10	1.15
19.10	19.26	1.16
19.26	19.43	1.17
19.43	19.59	1.18
19.59	19.76	1.19
19.76	19.92	1.20
19.92	20.09	1.21
20.09	20.25	1.22
20.25	20.42	1.23
20.42	20.58	1.24
20.58	20.75	1.25
20.75	20.91	1.26
20.91	21.08	1.27
21.08	21.24	1.28
21.24	21.41	1.29
21.41	21.58	1.30
21.58	21.74	1.31
21.74	21.91	1.32
21.91	22.07	1.33
22.07	22.24	1.34
22.24	22.40	1.35
22.40	22.57	1.36
22.57	22.73	1.37
22.73	22.90	1.38
22.90	23.06	1.39
23.06	23.23	1.40
23.23	23.39	1.41
23.39	23.56	1.42
23.56	23.72	1.43
23.72	23.89	1.44
23.89	24.05	1.45
24.05	24.22	1.46
24.22	24.39	1.47
24.39	24.55	1.48
24.55	24.72	1.49
24.72	24.88	1.50
24.88	25.05	1.51
25.05	25.21	1.52
25.21	25.38	1.53
25.38	25.54	1.54
25.54	25.71	1.55

Wages		Tax to be withheld
At least	But less than	
$25.71	$25.87	$1.56
25.87	26.04	1.57
26.04	26.20	1.58
26.20	26.37	1.59
26.37	26.53	1.60
26.53	26.70	1.61
26.70	26.86	1.62
26.86	27.03	1.63
27.03	27.20	1.64
27.20	27.36	1.65
27.36	27.53	1.66
27.53	27.69	1.67
27.69	27.86	1.68
27.86	28.02	1.69
28.02	28.19	1.70
28.19	28.35	1.71
28.35	28.52	1.72
28.52	28.68	1.73
28.68	28.85	1.74
28.85	29.01	1.75
29.01	29.18	1.76
29.18	29.34	1.77
29.34	29.51	1.78
29.51	29.67	1.79
29.67	29.84	1.80
29.84	30.00	1.81
30.00	30.17	1.82
30.17	30.34	1.83
30.34	30.50	1.84
30.50	30.67	1.85
30.67	30.83	1.86
30.83	31.00	1.87
31.00	31.16	1.88
31.16	31.33	1.89
31.33	31.49	1.90
31.49	31.66	1.91
31.66	31.82	1.92
31.82	31.99	1.93
31.99	32.15	1.94
32.15	32.32	1.95
32.32	32.48	1.96
32.48	32.65	1.97
32.65	32.81	1.98
32.81	32.98	1.99
32.98	33.15	2.00
33.15	33.31	2.01
33.31	33.48	2.02
33.48	33.64	2.03
33.64	33.81	2.04
33.81	33.97	2.05
33.97	34.14	2.06
34.14	34.30	2.07
34.30	34.47	2.08
34.47	34.63	2.09
34.63	34.80	2.10
34.80	34.96	2.11
34.96	35.13	2.12
35.13	35.29	2.13
35.29	35.46	2.14
35.46	35.62	2.15
35.62	35.79	2.16
35.79	35.96	2.17
35.96	36.12	2.18
36.12	36.29	2.19
36.29	36.45	2.20
36.45	36.62	2.21
36.62	36.78	2.22
36.78	36.95	2.23
36.95	37.11	2.24
37.11	37.28	2.25
37.28	37.44	2.26
37.44	37.61	2.27
37.61	37.77	2.28
37.77	37.94	2.29
37.94	38.10	2.30
38.10	38.27	2.31
38.27	38.43	2.32
38.43	38.60	2.33

Wages		Tax to be withheld
At least	But less than	
$38.60	$38.77	$2.34
38.77	38.93	2.35
38.93	39.10	2.36
39.10	39.26	2.37
39.26	39.43	2.38
39.43	39.59	2.39
39.59	39.76	2.40
39.76	39.92	2.41
39.92	40.09	2.42
40.09	40.25	2.43
40.25	40.42	2.44
40.42	40.58	2.45
40.58	40.75	2.46
40.75	40.91	2.47
40.91	41.08	2.48
41.08	41.24	2.49
41.24	41.41	2.50
41.41	41.58	2.51
41.58	41.74	2.52
41.74	41.91	2.53
41.91	42.07	2.54
42.07	42.24	2.55
42.24	42.40	2.56
42.40	42.57	2.57
42.57	42.73	2.58
42.73	42.90	2.59
42.90	43.06	2.60
43.06	43.23	2.61
43.23	43.39	2.62
43.39	43.56	2.63
43.56	43.72	2.64
43.72	43.89	2.65
43.89	44.05	2.66
44.05	44.22	2.67
44.22	44.39	2.68
44.39	44.55	2.69
44.55	44.72	2.70
44.72	44.88	2.71
44.88	45.05	2.72
45.05	45.21	2.73
45.21	45.38	2.74
45.38	45.54	2.75
45.54	45.71	2.76
45.71	45.87	2.77
45.87	46.04	2.78
46.04	46.20	2.79
46.20	46.37	2.80
46.37	46.53	2.81
46.53	46.70	2.82
46.70	46.86	2.83
46.86	47.03	2.84
47.03	47.20	2.85
47.20	47.36	2.86
47.36	47.53	2.87
47.53	47.69	2.88
47.69	47.86	2.89
47.86	48.02	2.90
48.02	48.19	2.91
48.19	48.35	2.92
48.35	48.52	2.93
48.52	48.68	2.94
48.68	48.85	2.95
48.85	49.01	2.96
49.01	49.18	2.97
49.18	49.34	2.98
49.34	49.51	2.99
49.51	49.67	3.00
49.67	49.84	3.01
49.84	50.00	3.02
50.00	50.17	3.03
50.17	50.34	3.04
50.34	50.50	3.05
50.50	50.67	3.06
50.67	50.83	3.07
50.83	51.00	3.08
51.00	51.16	3.09
51.16	51.33	3.10
51.33	51.49	3.11

Wages		Tax to be withheld
At least	But less than	
$51.49	$51.66	$3.12
51.66	51.82	3.13
51.82	51.99	3.14
51.99	52.15	3.15
52.15	52.32	3.16
52.32	52.48	3.17
52.48	52.65	3.18
52.65	52.81	3.19
52.81	52.98	3.20
52.98	53.15	3.21
53.15	53.31	3.22
53.31	53.48	3.23
53.48	53.64	3.24
53.64	53.81	3.25
53.81	53.97	3.26
53.97	54.14	3.27
54.14	54.30	3.28
54.30	54.47	3.29
54.47	54.63	3.30
54.63	54.80	3.31
54.80	54.96	3.32
54.96	55.13	3.33
55.13	55.29	3.34
55.29	55.46	3.35
55.46	55.62	3.36
55.62	55.79	3.37
55.79	55.96	3.38
55.96	56.12	3.39
56.12	56.29	3.40
56.29	56.45	3.41
56.45	56.62	3.42
56.62	56.78	3.43
56.78	56.95	3.44
56.95	57.11	3.45
57.11	57.28	3.46
57.28	57.44	3.47
57.44	57.61	3.48
57.61	57.77	3.49
57.77	57.94	3.50
57.94	58.10	3.51
58.10	58.27	3.52
58.27	58.43	3.53
58.43	58.60	3.54
58.60	58.77	3.55
58.77	58.93	3.56
58.93	59.10	3.57
59.10	59.26	3.58
59.26	59.43	3.59
59.43	59.59	3.60
59.59	59.76	3.61
59.76	59.92	3.62
59.92	60.09	3.63
60.09	60.25	3.64
60.25	60.42	3.65
60.42	60.58	3.66
60.58	60.75	3.67
60.75	60.91	3.68
60.91	61.08	3.69
61.08	61.24	3.70
61.24	61.41	3.71
61.41	61.58	3.72
61.58	61.74	3.73
61.74	61.91	3.74
61.91	62.07	3.75
62.07	62.24	3.76
62.24	62.40	3.77
62.40	62.57	3.78
62.57	62.73	3.79
62.73	62.90	3.80
62.90	63.06	3.81
63.06	63.23	3.82
63.23	63.39	3.83
63.39	63.56	3.84
63.56	63.72	3.85
63.72	63.89	3.86
63.89	64.05	3.87
64.05	64.22	3.88
64.22	64.39	3.89

Wages		Tax to be withheld
At least	But less than	
$64.39	$64.55	$3.90
64.55	64.72	3.91
64.72	64.88	3.92
64.88	65.05	3.93
65.05	65.21	3.94
65.21	65.38	3.95
65.38	65.54	3.96
65.54	65.71	3.97
65.71	65.87	3.98
65.87	66.04	3.99
66.04	66.20	4.00
66.20	66.37	4.01
66.37	66.53	4.02
66.53	66.70	4.03
66.70	66.86	4.04
66.86	67.03	4.05
67.03	67.20	4.06
67.20	67.36	4.07
67.36	67.53	4.08
67.53	67.69	4.09
67.69	67.86	4.10
67.86	68.02	4.11
68.02	68.19	4.12
68.19	68.35	4.13
68.35	68.52	4.14
68.52	68.68	4.15
68.68	68.85	4.16
68.85	69.01	4.17
69.01	69.18	4.18
69.18	69.34	4.19
69.34	69.51	4.20
69.51	69.67	4.21
69.67	69.84	4.22
69.84	70.00	4.23
70.00	70.17	4.24
70.17	70.34	4.25
70.34	70.50	4.26
70.50	70.67	4.27
70.67	70.83	4.28
70.83	71.00	4.29
71.00	71.16	4.30
71.16	71.33	4.31
71.33	71.49	4.32
71.49	71.66	4.33
71.66	71.82	4.34
71.82	71.99	4.35
71.99	72.15	4.36
72.15	72.32	4.37
72.32	72.48	4.38
72.48	72.65	4.39
72.65	72.81	4.40
72.81	72.98	4.41
72.98	73.15	4.42
73.15	73.31	4.43
73.31	73.48	4.44
73.48	73.64	4.45
73.64	73.81	4.46
73.81	73.97	4.47
73.97	74.14	4.48
74.14	74.30	4.49
74.30	74.47	4.50
74.47	74.63	4.51
74.63	74.80	4.52
74.80	74.96	4.53
74.96	75.13	4.54
75.13	75.29	4.55
75.29	75.46	4.56
75.46	75.62	4.57
75.62	75.79	4.58
75.79	75.96	4.59
75.96	76.12	4.60
76.12	76.29	4.61
76.29	76.45	4.62
76.45	76.62	4.63
76.62	76.78	4.64
76.78	76.95	4.65
76.95	77.11	4.66
77.11	77.28	4.67

Wages		Tax to be withheld
At least	But less than	
$77.28	$77.44	$4.68
77.44	77.61	4.69
77.61	77.77	4.70
77.77	77.94	4.71
77.94	78.10	4.72
78.10	78.27	4.73
78.27	78.43	4.74
78.43	78.60	4.75
78.60	78.77	4.76
78.77	78.93	4.77
78.93	79.10	4.78
79.10	79.26	4.79
79.26	79.43	4.80
79.43	79.59	4.81
79.59	79.76	4.82
79.76	79.92	4.83
79.92	80.09	4.84
80.09	80.25	4.85
80.25	80.42	4.86
80.42	80.58	4.87
80.58	80.75	4.88
80.75	80.91	4.89
80.91	81.08	4.90
81.08	81.24	4.91
81.24	81.41	4.92
81.41	81.58	4.93
81.58	81.74	4.94
81.74	81.91	4.95
81.91	82.07	4.96
82.07	82.24	4.97
82.24	82.40	4.98
82.40	82.57	4.99
82.57	82.73	5.00
82.73	82.90	5.01
82.90	83.06	5.02
83.06	83.23	5.03
83.23	83.39	5.04
83.39	83.56	5.05
83.56	83.72	5.06
83.72	83.89	5.07
83.89	84.05	5.08
84.05	84.22	5.09
84.22	84.39	5.10
84.39	84.55	5.11
84.55	84.72	5.12
84.72	84.88	5.13
84.88	85.05	5.14
85.05	85.21	5.15
85.21	85.38	5.16
85.38	85.54	5.17
85.54	85.71	5.18
85.71	85.87	5.19
85.87	86.04	5.20
86.04	86.20	5.21
86.20	86.37	5.22
86.37	86.53	5.23
86.53	86.70	5.24
86.70	86.86	5.25
86.86	87.03	5.26
87.03	87.20	5.27
87.20	87.36	5.28
87.36	87.53	5.29
87.53	87.69	5.30
87.69	87.86	5.31
87.86	88.02	5.32
88.02	88.19	5.33
88.19	88.35	5.34
88.35	88.52	5.35
88.52	88.68	5.36
88.68	88.85	5.37
88.85	89.01	5.38
89.01	89.18	5.39
89.18	89.34	5.40
89.34	89.51	5.41
89.51	89.67	5.42
89.67	89.84	5.43
89.84	90.00	5.44
90.00	90.17	5.45

Wages		Tax to be withheld
At least	But less than	
$90.17	$90.34	$5.46
90.34	90.50	5.47
90.50	90.67	5.48
90.67	90.83	5.49
90.83	91.00	5.50
91.00	91.16	5.51
91.16	91.33	5.52
91.33	91.49	5.53
91.49	91.66	5.54
91.66	91.82	5.55
91.82	91.99	5.56
91.99	92.15	5.57
92.15	92.32	5.58
92.32	92.48	5.59
92.48	92.65	5.60
92.65	92.81	5.61
92.81	92.98	5.62
92.98	93.15	5.63
93.15	93.31	5.64
93.31	93.48	5.65
93.48	93.64	5.66
93.64	93.81	5.67
93.81	93.97	5.68
93.97	94.14	5.69
94.14	94.30	5.70
94.30	94.47	5.71
94.47	94.63	5.72
94.63	94.80	5.73
94.80	94.96	5.74
94.96	95.13	5.75
95.13	95.29	5.76
95.29	95.46	5.77
95.46	95.62	5.78
95.62	95.79	5.79
95.79	95.96	5.80
95.96	96.12	5.81
96.12	96.29	5.82
96.29	96.45	5.83
96.45	96.62	5.84
96.62	96.78	5.85
96.78	96.95	5.86
96.95	97.11	5.87
97.11	97.28	5.88
97.28	97.44	5.89
97.44	97.61	5.90
97.61	97.77	5.91
97.77	97.94	5.92
97.94	98.10	5.93
98.10	98.27	5.94
98.27	98.43	5.95
98.43	98.60	5.96
98.60	98.77	5.97
98.77	98.93	5.98
98.93	99.10	5.99
99.10	99.26	6.00
99.26	99.43	6.01
99.43	99.59	6.02
99.59	99.76	6.03
99.76	99.92	6.04
99.92	100.09	6.05

The multiples of the withholding for FICA on $100 are

Wage	Tax to be withheld
$100	$6.05
200	12.10
300	18.15
400	24.20
500	30.25
600	36.30
700	42.35
800	48.40
900	54.45
1,000	60.50

THESE TAXES MUST BE WITHHELD ON EARNINGS UP TO $17,700

FORM PR-178

ANNUAL PAYROLL SUMMARY (All Employees)

MONTH		TOTAL GROSS PAY ALL EMPLOYEES	AMOUNTS DEDUCTED FROM EARNINGS FICA	FEDERAL W/H TAX				TOTAL DEDUCTIONS	TOTAL NET PAY	EMPLOYER'S CONTRIBUTIONS FICA		
JANUARY		1100 -	64 -	87 -				151 -	949 -			
FEBRUARY		1100 -	64 -	87 -				151 -	949 -			
MARCH		1350 -	64 -	87 -				151 -	1199 -			
TOTALS FOR 1st QUARTER		3550 -	192 -	261 -				453 -	3097 -			
APRIL		1100 -	64 -	87 -				151 -	949 -			
MAY		1100 -	64 -	87 -				151 -	949 -			
JUNE		1100 -	64 -	87 -				151 -	949 -			
TOTALS FOR 2nd QUARTER		3300 -	192 -	261 -				453 -	2847 -			
TOTALS FOR SIX MONTHS		6850 -	384 -	522 -				906 -	5944 -			
JULY		1100 -	64 -	87 -				151 -	949 -			
AUGUST		1100 -	64 -	87 -				151 -	949 -			
SEPTEMBER		1350 -	64 -	87 -				151 -	1199 -			
TOTALS FOR 3rd QUARTER		3550 -	192 -	261 -				453 -	3097 -			
TOTALS FOR NINE MONTHS		10400 -	576 -	783 -				1359 -	9041 -			
OCTOBER		1100 -	64 -	87 -				151 -	949 -			
NOVEMBER		1100 -	64 -	87 -				151 -	949 -			
DECEMBER		1312 -	76 -	87 -				163 -	1149 -			
TOTALS FOR 4th QUARTER		3512 -	204 -	261 -				465 -	3047 -			
TOTALS FOR YEAR		13912 -	780 -	1044 -				1824 -	12088 -			

WITHHOLDINGS & CONTRIBUTIONS PAYMENT RECORD

FOR PERIOD	TO: INTERNAL REVENUE SERVICE PAYMENT DATE	CHECK NO.	AMOUNT	RECEIPT NO.	TO: PAYMENT DATE	CHECK NO.	AMOUNT	TO: PAYMENT DATE	CHECK NO.	AMOUNT
LAST PERIOD LAST YEAR	DUE 1/30									
JANUARY	DUE 2/15									
FEBRUARY	DUE 3/15									
MARCH	DUE 4/30									
1st QUARTER										
APRIL	DUE 5/15									
MAY	DUE 6/15									
JUNE	DUE 7/30									
2nd QUARTER										
JULY	DUE 8/15									
AUGUST	DUE 9/15									
SEPTEMBER	DUE 10/30									
3rd QUARTER										
OCTOBER	DUE 11/15									
NOVEMBER	DUE 12/15									
DECEMBER	DUE 1/30									
4th QUARTER										
YEAR										

OTHER PAYMENTS

FEDERAL, STATE OR LOCAL

DESCRIPTION	PAYMENT DATE	CHECK NO.	AMOUNT

EMPLOYER:

PAYROLL RECONCILIATION

19

						GROSS PAY	AMOUNTS DEDUCTED FROM EARNINGS					NET PAY
							SOCIAL SECURITY	FEDERAL W/H TAX				
S.S.#	1st q.					1800 -	105 -	135 -				1560 -
NAME: Ed Toolittle	2nd q.					1800 -	105 -	135 -				1560 -
ADDRESS:	3rd q.					1800 -	105 -	135 -				1560 -
	4th q.					1906 -	111 -	135 -				1660 -
	TOTAL					7306 -	426 -	540 -				6340 -
S.S.#	1st q.					1500 -	87 -	126 -				1287 -
NAME: Emil Gonzales	2nd q.					1500 -	87 -	126 -				1287 -
ADDRESS:	3rd. q.					1500 -	87 -	126 -				1287 -
	4th q.					1606 -	93 -	126 -				1387 -
	TOTAL					6106 -	354 -	504 -				5248 -
S.S.#	1st q.					250 -						250 -
NAME: Brown Jr	2nd q.											
ADDRESS:	3rd q.					250 -						250 -
	4th q.											
	TOTAL					500 -						500 -
S.S.#	1st q.											
NAME:	2nd q.											
ADDRESS:	3rd q.											
	4th q.											
	TOTAL											
S.S.#	1st q.											
NAME:	2nd q.											
ADDRESS:	3rd q.											
	4th q.											
	TOTAL											
S.S.#	1st q.											
NAME:	2nd q.											
ADDRESS:	3rd q.											
	4th q.											
	TOTAL											
S.S.#	1st q.											
NAME:	2nd q.											
ADDRESS:	3rd q.											
	4th q.											
	TOTAL											
S.S.#	1st q.											
NAME:	2nd q.											
ADDRESS:	3rd q.											
	4th q.											
	TOTAL											

QUARTERLY SUMMARY & CONTROL

					GROSS PAY	AMOUNTS DEDUCTED FROM EARNINGS					
						SOCIAL SECURITY	FEDERAL W/H TAX				
1st Quarter											
2nd Quarter											
3rd Quarter											
4th Quarter											
TOTAL YEAR											

200

PR-102 Rev.

INDIVIDUAL PAYROLL RECORD

M☐ YEAR 19__

EXEMPTIONS CLAIMED ____ S☐ RATE OF PAY Monthly

DATE EMPLOYED ____ DATE TERMINATED ____

EMPLOYEE'S NAME Ed Toolittle

ADDRESS ____

SOCIAL SECURITY NUMBER — —

	WEEK ENDING	TIME RECORD	HOURS REG.	HOURS OV.					GROSS PAY	SOCIAL SECURITY	FEDERAL W/H TAX	STATE W/H				TOTAL DEDUCTIONS	NET PAY	CHECK NUMBER
JANUARY									600 -	35 -	45 -					80 -	520 -	
JANUARY TOTALS																		
FEBRUARY									600 -	35 -	45 -					80 -	520 -	
FEBRUARY TOTALS																		
MARCH									600 -	35 -	45 -					80 -	520 -	
MARCH TOTALS																		
TOTALS FOR 1st QUARTER									1800 -	105 -	135 -					240 -	1560 -	
APRIL									600 -	35 -	45 -					80 -	520 -	
APRIL TOTALS																		
MAY									600 -	35 -	45 -					80 -	520 -	
MAY TOTALS																		
JUNE									600 -	35 -	45 -					80 -	520 -	
JUNE TOTALS																		
TOTALS FOR 2nd QUARTER									1800 -	105 -	135 -					240 -	1560 -	
TOTALS FOR 6 MONTHS									3600 -	210 -	270 -					480 -	3620 -	

FORM PR-302 REV.

207

YEAR 19____ NAME Ed Toolittle ____ ADDRESS ____ S. S. # ____ M OR S ____ EX'S ____ RATE ____

6 MONTH TOTALS FORWARD

	WEEK ENDING	TIME RECORD	HOURS Reg.	HOURS Ov.	GROSS PAY	AMOUNTS DEDUCTED FROM EARNINGS: SOCIAL SECURITY	FEDERAL W/H TAX	STATE W/H	TOTAL DEDUCTIONS	NET PAY	CHECK NUMBER
JULY					600 -	35 -	45 -		30 -	520 -	
JULY TOTALS											
AUGUST					600 -	35 -	45 -		80 -	520 -	
AUGUST TOTALS											
SEPTEMBER					600 -	35 -	45 -		30 -	520 -	
SEPTEMBER TOTALS											
TOTALS FOR 3rd QUARTER					1800 -	105 -	135 -		240 -	1560 -	
TOTALS FOR 9 MONTHS					5400 -	315 -	405 -		720 -	4680 -	
OCTOBER					600 -	35 -	45 -		80 -	520 -	
OCTOBER TOTALS											
NOVEMBER					600 -	35 -	45 -		80 -	520 -	
NOVEMBER TOTALS											
DECEMBER					600 -	35 -	45 -		80 -	520 -	
					106 -	6 -			6 -	100 -	
DECEMBER TOTALS					706 -	41 -	45 -		86 -	620 -	
TOTALS FOR 4th QUARTER					1906 -	111 -	135 -		246 -	1660 -	
TOTALS FOR YEAR					2306 -	426 -	540 -		966 -	6340 -	

© 1975 DATA MANAGEMENT, INC. FARMINGTON, CONN 06032

204

FORM PR-302 REV

INDIVIDUAL PAYROLL RECORD M☐ S☐ YEAR 19

EXEMPTIONS CLAIMED

RATE OF PAY Monthly

DATE EMPLOYED

DATE TERMINATED

EMPLOYEE'S NAME Emil Gonzales

ADDRESS

SOCIAL SECURITY NUMBER

	WEEK ENDING	TIME RECORD	HOURS REG.	HOURS OV.					GROSS PAY	AMOUNTS DEDUCTED FROM EARNINGS SOCIAL SECURITY	FEDERAL W H TAX	STATE W H				TOTAL DEDUCTIONS
JANUARY									500 -	29 -	42 -					71 -
JANUARY TOTALS																
FEBRUARY									500 -	29 -	42 -					71 -
FEBRUARY TOTALS																
MARCH									500	29 -	42 -					71 -
MARCH TOTALS																
TOTALS FOR 1st QUARTER									1500 -	87 -	126 -					213 -
APRIL									500 -	29 -	42 -					71 -
APRIL TOTALS																
MAY									500 -	29 -	42 -					71 -
MAY TOTALS																
JUNE									500 -	29 -	42 -					71 -
JUNE TOTALS																
TOTALS FOR 2nd QUARTER									1500 -	37 -	126 -					213 -
TOTALS FOR 6 MONTHS									3000 -	174 -	252 -					426 -

FORM PR-302 REV

205

YEAR 19___ NAME Emil Gonzales ADDRESS ___ S.S.# ___ M OR S ___ EX'S ___ RATE ___

6 MONTH TOTALS FORWARD

	WEEK ENDING	TIME RECORD	HOURS Reg.	HOURS Ov.	GROSS PAY	AMOUNTS DEDUCTED FROM EARNINGS: SOCIAL SECURITY	FEDERAL W/H TAX	STATE W/H	TOTAL DEDUCTIONS	NET PAY	CHECK NUMBER
JULY					500 -	29 -	42 -		71 -	429 -	
JULY TOTALS											
AUGUST					500 -	29 -	42 -		71 -	429 -	
AUGUST TOTALS											
SEPTEMBER					500 -	29 -	42 -		71 -	429 -	
SEPTEMBER TOTALS											
TOTALS FOR 3rd QUARTER					1500 -	87 -	126 -		213 -	1287 -	
TOTALS FOR 9 MONTHS					4500 -	261 -	378 -		639 -	3861 -	
OCTOBER					500 -	29 -	42 -		71 -	429 -	
OCTOBER TOTALS											
NOVEMBER					500 -	29 -	42 -		71 -	429 -	
NOVEMBER TOTALS											
DECEMBER					500 - 106 -	29 - 6 -	42 -		71 - 6	429 - 100 -	
DECEMBER TOTALS					706 -	35 -	42 -		77 -	529 -	
TOTALS FOR 4th QUARTER					1606 -	93 -	126 -		219 -	1387 -	
TOTALS FOR YEAR					6106 -	354 -	504 -		858 -	5248 -	

7

208

FORM PR-302 REV

INDIVIDUAL PAYROLL RECORD

M☐ YEAR 19__

EXEMPTIONS CLAIMED ____ S☐ RATE OF PAY ____

DATE EMPLOYED ____ DATE TERMINATED ____

EMPLOYEE'S NAME Brown Jr.

ADDRESS ____

SOCIAL SECURITY NUMBER — —

	WEEK ENDING	TIME RECORD	HOURS REG.	HOURS OV.					GROSS PAY	AMOUNTS DEDUCTED FROM EARNINGS SOCIAL SECURITY	FEDERAL W H TAX	STATE W H				TOTAL DEDUCTIONS	NET PAY	CHECK NUMBER
JANUARY																		
JANUARY TOTALS																		
FEBRUARY																		
FEBRUARY TOTALS																		
MARCH		Monthly							250.-								250.-	
MARCH TOTALS																		
TOTALS FOR 1st QUARTER									250 -								250.-	
APRIL																		
APRIL TOTALS																		
MAY																		
MAY TOTALS																		
JUNE																		
JUNE TOTALS																		
TOTALS FOR 2nd QUARTER																		
TOTALS FOR 6 MONTHS									250 -								250.-	

FORM PR-302 REV.

YEAR 19____ NAME____________ ADDRESS____________ S. S. #________ M OR S____ EX'S________ RATE________

	WEEK ENDING	TIME RECORD	HOURS Reg.	HOURS Ov.					GROSS PAY	AMOUNTS DEDUCTED FROM EARNINGS SOCIAL SECURITY	FEDERAL W/H TAX	STATE W/H				TOTAL DEDUCTIONS	NET PAY	CHECK NUMBER
6 MONTH TOTALS FORWARD																		
JULY																		
JULY TOTALS																		
AUGUST																		
AUGUST TOTALS																		
SEPTEMBER		Monthly							250 -								250 -	
SEPTEMBER TOTALS																		
TOTALS FOR 3rd QUARTER									250 -								250 -	
TOTALS FOR 9 MONTHS									500 -								500 -	
OCTOBER																		
OCTOBER TOTALS																		
NOVEMBER																		
NOVEMBER TOTALS																		
DECEMBER																		
DECEMBER TOTALS																		
TOTALS FOR 4th QUARTER																		
TOTALS FOR YEAR									500 -								500 -	

FORM PR-302 REV

211

NAME ______________________ IDENTIFICATION NO. ______________________

ADDRESS ______________________ YEAR ENDING: ______________________

DEPRECIATION SCHEDULE

METHOD CODE SL = STRAIGHT LINE DB = DECLINING BALANCE SYD = SUM OF THE YEARS DIGITS LDB = 150% DECLINING BALANCE

1 GROUP AND GUIDE LINE CLASS OR DESCRIPTION OF PROPERTY	2 COST OR OTHER BASIS	3 DATE ACQUIRED		4 ADJUSTMENTS TO BASIS		5 ADJUSTED BASIS	6 PRIOR DEPRECIATION		7 METHOD	8 RATE % OR LIFE	9 CURRENT DEPRECIATION	
Building	37000 -	1965				37000 -		14800 -	SL	25		1480 -
Fix + Displays	2700 -	1965				2700 -		1800 -		15		180 -
Fork Lift	3800 -	1969				3800 -		2280 -		10		380 -
Display Unit	300 -	1971				300 -		70 -		15		20 -
Cash Register	800 -	1972				800 -		292 -		10		44 -
Adding Machine	200 -	1974				200 -		11 -		10		20 -
Dodge Van	2100 -	1967				2100 -		1660 -		10	sold 8-24-75	140 -
Chev Pickup	3500 -	1970				3500 -		2700 -		5	Traded 6-28-75	300 -
Ford Pickup	2000 -	1973				2000 -		940 -		5		270 -
Chev Truck	3400 -	6-77				3400 -		0 -		8		220 -
TOTAL DEPRECIATION												3054 -

OTHER BUSINESS EXPENSES

SUPPLIES
OFFICE EXPENSE
VEHICLE
LAUNDRY
FREIGHT
UTILITIES
TELEPHONE
ADVERTISING
BANK CHARGES
CONTRACT SERVICES
TRAVEL & ENTERTAINMENT
MISCELLANEOUS

TOTAL OTHER EXPENSES

TOTAL

BUSINESS & PROPERTY TAXES

F.I.C.A. TAXES
STATE & FEDERAL UNEMPLOYMENT
PROPERTY TAXES
LICENSES & PERMITS
STATE SALES TAXES
OTHER BUSINESS TAXES

TOTAL TAXES

TOTAL

TOTAL

NAME

WORK SHEET

YEAR ENDING

	ACCOUNT	ACCOUNT NUMBER	Trial Balance DR	Trial Balance CR	Adj DR.	Adj CR.	Adj + Balance DR	Adj + Balance CR	Profit + Loss DR.	Profit + Loss CR.	Balance Sheet DR.	Balance Sheet CR.	
1		101	27976 -				27976 -				27976 -		1
2		102	100 -				100 -				100 -		2
3		103	5506 -				5506 -				5506 -		3
4		121.1	5600 -		4400 -	5600 -	4400 -				4400 -		4
5		121.2	8100 -		10350 -	8100 -	10350 -				10350 -		5
6		121.3	7150 -		3575 -	7150 -	3575 -				3575 -		6
7		121.4	6210 -		2415 -	6210	2415 -				2415 -		7
8		121.5	2550 -		1785 -	2550	1785 -				1785 -		8
9		181	3000 -				3000 -				3000 -		9
10		182	37000 -				37000 -				37000 -		10
11		183		14800 -		1480 -		16280 -				16280 -	11
12		184	7800 -				7800 -				7800 -		12
13		185		4453 -		644 -		5097 -				5097 -	13
14		186	5400 -				5400 -				5400 -		14
15		187		940 -		490 -		1430 -				1430 -	15
16		208		2536 -				2536 -				2536 -	16
17		216		4300 -				4300 -				4300 -	17
18		217		2137 -				2137 -				2137 -	18
19		220		669 -				669 -				669 -	19
20		224		887 -				887 -				887 -	20
21		261		26473 -				26473 -				26473 -	21
22		310		26245 -				26245 -				26245 -	22
23		320	9862 -				9862 -				9862 -		23
24		421.1		34850 -				34850 -		34850 -			24
25		421.2		32693 -				32693 -		32693 -			25
26		421.3		32230 -				32230 -		32230			26
27		421.4		37099 -				37099 -		37099 -			27
28		421.5		15235 -				15235 -		15235 -			28
29		421.6		1696 -				1696 -		1696 -			29
30		521.1	20261 -				20261 -		20261 -				30
31		521.2	21855 -				21855 -		21855 -				31
32		521.3	16602 -				16602 -		16602 -				32
33		521.4	20935 -				20935 -		20935 -				33
34		521.5	4445 -				4445 -		4445 -				34
35	✓	550	1234 -				1234 -		1234 -				35
36	✓	561	370 -				370 -		370 -				36
37	✓	609	500 -				500 -		500 -				37
38	✓	610	13412 -				13412 -		13412 -				38
39	✓	611	780 -				780 -		780 -				39
40													40

NAME:

WORK SHEET

YEAR ENDING

ACCOUNT	ACCOUNT NUMBER	Trial Balance		Adj		Adj Trial Balance		Profit + Loss		Balance Sheet	
		DR.	CR.	DR.	CR.	DR.	CR.	DR.	CR.	DR.	CR.
	✓612	610 -				610 -		610 -			
	✓613	971 -				971 -		971 -			
	✓614	527 -				527 -		527 -			
	✓616	236 -				236 -		236 -			
	✓617	850 -				850 -		850 -			
	✓618	1456 -				1456 -		1456 -			
	✓619	140 -				140 -		140 -			
	620	942 -				942 -		942 -			
	✓621	178 -				178 -		178 -			
	622	499 -				499 -		499 -			
	✓623	1010 -				1010 -		1010 -			
	✓624	283 -				283 -		283 -			
	✓625	1664 -				1664 -		1664 -			
	✓629	9 -				9 -		9 -			
	✓631	193 -				193 -		193 -			
	637	440 -		490 -		930 -		930 -			
	✓639	1500 -				1500 -		1500 -			
	✓643	18 -				18 -		18 -			
	✓650	214 -				214 -		214 -			
	731		600 -				600 -		600 -		
	792		545 -				545 -		545 -		
		238388 -	238388 -								
Rev. + Exp. Summ				7085 -		7085 -		7085 -			
	635			1480 -		1480 -		1480 -			
	636			644 -		644 -		644 -			
				32224 -	32224 -	241002 -	241002 -	21833 -	154948 -	119169 -	86054 -

219

© 1966 DATA MANAGEMENT, INC 16 FARMINGTON CONN ALL RIGHTS RESERVED

GENERAL
LEDGER

169

220

ACCOUNT NO. 101
SHEET NO.

Cash

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance	G-1	2925 -		DR	2925 -
3-31		SR-1	35728 -			
3-31		D-1		35736 -		2917 -
6-30		SR-1	40490 -			
6-30		D-1		32421 -		10986 -
9-30		SR-1	34652 -			
9-30		D-1		26681 -		18957 -
12-31		SR-1	45626 -			
12-31		D-1		46607 -		17976 -
1-28		J-1	10000 -		DR	27976 -

ACCOUNT NO. 102
SHEET NO.

Petty Cash

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance		100 -			100 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM L-20-3

ACCOUNT NO. 108
SHEET NO.

Account Receivable

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance		950 -			950 -
3-31		SR-1	4399 -	2642 -		2707 -
6-30		SR-1	8760 -	4672 -		6795 -
9-30		SR-1	8056 -	8667 -		6184 -
12-31		SR-1	6436 -	7114 -		5506 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 121.1
SHEET NO.

Bedroom - Inventory

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance		5600 -			5600 -
1231	Adjustment			1200 -		4400 -

227

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

173

FORM - L - 20 - 8

228

ACCOUNT NO. 121.2
SHEET NO.

Living & Dining - Inventory

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance		8100 -			8100 -
12-31	Adjustment		2250 -			10350 -

©1964 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM - L - 20 - 8

ACCOUNT NO. 121.3
SHEET NO.

Kitchen - Inventory

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance		7150 -			7150 -
12-31	Adjustment			3575 -		3575 -

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 121.4
SHEET NO.

Miscellaneous - Inventory

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance		6210 -			6210 -
12-31	Adjustment			3795 -		2415 -

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 12115
SHEET NO.

Used - Inventory

19 77 DATE		REFERENCE		DEBITS		CREDITS	DR or CR	BALANCE
1-1	Beginning Balance			2550 -				2550 -
12-31	Adjustment					765 -		1785 -

235

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

FORM-L-20-8

ACCOUNT NO. 181
SHEET NO.

Land

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance		3000 -			3000 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 182
SHEET NO.

Buildings

19 __ DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance		37000-		DR	37000-

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

FORM-L-20-B

ACCOUNT NO. 183
SHEET NO.

A-D Building

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance			14800 -	CR	14800 -
12-31		J-1		1480 -		16280 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 184
SHEET NO.

Equipment + Fixtures

19 27 DATE		REFERENCE		DEBITS		CREDITS	DR or CR	BALANCE
1-1	Beginning Balance			7800 -			DR	7800 -

243

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

FORM - L - 20 - 8

ACCOUNT NO. 85
SHEET NO.

A.D. Equipment & Fixtures

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance			4453 -	CR	4453 -
12 31		[illegible]		644 -		5097 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 186
SHEET NO.

Vehicles

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance	J-1	7600 -		DR	7600 -
6-30		J-1		3000 -		
6-30		D-1	2900 -			7500 -
8-31		J-1		1255 -		
9-30		SR-1		845 -	DR	5400 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

ACCOUNT NO. 187
SHEET NO.

Acc. Depr. Vehicles

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance			5300 -	CR	5300 -
6-30		J-1		300 -		5600 -
6-30		J-1	3000 -			2600 -
8-31		J-1	1800 -			800 -
8-31		J-1		140 -	CR	940 -
12-31		J-1		490 -		1430 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 2208
SHEET NO.

Acct. payable control

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance			3027 -	CR	3027 -
3 31		D-1	8827 -	9650 -		3850 -
6 30		D-1	5515 -	7415 -		5750 -
9 30		D-1	9345 -	10756 -		7161 -
12 31		D-1	13588 -	8963 -	CR	2536 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

ACCOUNT NO. 216
SHEET NO.

Notes Payable - Bank

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-28	Beginning Balance	J-1		10000 -	cr	10000 -
3-31		D-1	5700 -		cr	4300 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 217
SHEET NO.

Notes Payable - Other

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance	J-1		4187-	CR	4187-
6-30		D-1	650-			3537-
12-31		D-1	1400-		CR	2137-

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

FORM-L-20-8

ACCOUNT NO. 220
SHEET NO. ________

Federal w/H + FICA Pay

19 __ DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance			800 -	CR	800 -
3-31	FICA	D-1		384 -		
3-31	Federal	D-1		261 -		
3-31		D-1	800 -			645 -
6-30	FICA	D-1		384 -		
6-30	Federal	D-1		261 -		
6-30		D-1	645 -			645 -
9-30	FICA	D-1		384 -		
9-30	Federal	D-1		261 -		
9-30		D-1	645 -			645 -
12-31	FICA	D-1		408 -		
12-31	Federal	D-1		261 -		
12-31		D-1	645 -		CR	669 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 2221
SHEET NO. ______

State w/H Pay

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	N/A					

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

FORM-L-20-8

ACCOUNT NO. 224
SHEET NO.

State Sales Tax Pay

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance	J-1		300 -	CR	300 -
3-31		SR-1		1399 -	CR	1699 -
3-31		D-1	1259 -			440 -
6-30		SR-1		1705 -		
6-30		D-1	1327 -			818 -
9-30		SR-1		1290 -		
9-30		D-1	1673 -			435 -
12-31		SR-1		1722 -		
12-31		D-1	1270 -		CR	887 -

261

262

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 261
SHEET NO.

Mortgage Pay

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance	J-1		29873-	CR	29873-
6-30		D-1	1700-			28173-
12-31		D-1	1700-			26473-

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

ACCOUNT NO. 310
SHEET NO.

Brown Capital

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
1-1	Beginning Balance			26245-	cR	26245-

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM · L · 20 – 8

ACCOUNT NO. 320
SHEET NO.

Brown Draw

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3:31		SR-1	52 -		DR	52 -
3:31		D-1	2200 -			2252 -
6:30		SR-1	104 -			
6:30		D-1	2400 -			4756 -
9:30		D-1	2600 -			
9:30		SR-1	156 -			7512 -
12:31		D-1	2350 -		DR	9862 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

193

FORM-L-20-B

ACCOUNT NO. 421.1
SHEET NO.

Sales Bedroom

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3:31		SR-1		8690 -	CR	8690 -
6:30		SR-1		12400 -	CR	21090 -
9:30		SR-1		5855 -		26945 -
12:31		SR-1		7905 -	CR	34850 -

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 4612
SHEET NO.

Sales- Living + Dining

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		SR-1		9322-	CR	9322-
6-30		SR-1		5400-		14722-
9-30		SR-1		4084-		18806-
12-31		SR-1		13887-	CR	32693-

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM-L-20-8

ACCOUNT NO. 4021 3
SHEET NO.

Sales - Kitchen

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		SR-1		10800 -	CR	10800 -
6-30		SR-1		7175 -		17975 -
9-30		SR-1		7871 -		25846 -
12-31		SR-1		6384 -	CR	32230 -

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 461.4
SHEET NO.

Sale - miscellaneous

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		SR-1		4510 -	CR	4510 -
6-30		SR-1		127.15 -		17225 -
9-30		SR-1		9030 -		26255 -
12-31		SR-1		10844 -		37099 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 4621.5
SHEET NO.

Sales- Used

19 77 DATE		REFERENCE		DEBITS		CREDITS	DR or CR	BALANCE
3-31		SR-1				1646 -	CR	1646 -
6-30		SR-1				4975 -		6621 -
9-30		SR-1				4622 -		11243 -
12-31		SR-1				3992 -		15235 -

277

278

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

Service + Trucking

ACCOUNT NO. 421.6
SHEET NO. ______

19 77 DATE		REFERENCE		DEBITS		CREDITS	DR or CR	BALANCE
3-31		SR-1				1170-	CR	1170-
6-30		SR-1				312-		1482-
12-31		SR-1				214-	CR	1696-

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ustomer labor

ACCOUNT NO. 4606
SHEET NO.

19 27 DATE		REFERENCE		DEBITS		CREDITS	DR or CR	BALANCE

281

282

ACCOUNT NO. 521.1
SHEET NO.

Purchases - Bedroom

19 77 DATE		REFERENCE		DEBITS		CREDITS	DR or CR	BALANCE
3-31		D-1		6300 -				6300 -
6-30		D-1		5181 -				11481 -
9-30		D-1		3635 -				15116 -
12-31		D-1		5145 -			DR	20261 -

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 502.2
SHEET NO.

Purchases - Living + Dining

1927 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	6125.-			6125-
6-30		D-1	4187-			10312-
9-30		D-1	2800-			13,112-
12-31		D-1	8743 -		DR	21855.-

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

202

FORM L-20-B

ACCOUNT NO. 521.3
SHEET NO.

Purchases - Kitchen

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	4500 -			4500 -
6-30		D-1	4935 -			9435 -
9-30		D-1	3519 -			12954 -
12-31		D-1	3648 -		DR	16602 -

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 521.4
SHEET NO.

Purchases - Miscellaneous

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	2760 -			2760 -
6-30		D-1	3964 -			6724 -
9-30		D-1	7136 -			13860 -
12-31		D-1	7075 -		DR	20935 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 50215
SHEET NO.

Purchases - Used

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	927 -		DR	927 -
6-30		D-1	1234 -			2161 -
9-30		D-1	995 -			3156 -
12-31		D-1	1289 -		DR	4445 -

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

205

FORM - L - 20 - B

ACCOUNT NO. 550
SHEET NO.

Freight In

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	422 -		DR	422 -
6-30		D-1	6 -			428 -
9-30		D-1	94 -			522 -
12-31		D-1	712 -		DR	1234 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM L-20-8

ACCOUNT NO. 561
SHEET NO.

Cost - Sublet Labor

19 71 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
12·31		D-1	370 -		DR	370 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

ACCOUNT NO. 609
SHEET NO.

Family Labor

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	250 -		DR	250 -
9-30		D-1	250 -		DR	500 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM-L-20-B

ACCOUNT NO. 610
SHEET NO.

Salaries + Wages

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	3300 -			3300 -
6-30		D-1	3300 -			6600 -
9-30		D-1	3300 -			9900 -
12-31		D-1	3510 -		DR	13410 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 611
SHEET NO.

Payroll Taxes

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	192 -			192 -
6-30		D-1	192 -			384 -
9-30		D-1	192 -			576 -
12-31		D-1	204 -		DR	780 -

01

302

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM L-20-8

ACCOUNT NO. 612
SHEET NO.

Advertising

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
12·31		D-1	610 -		D	610 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM-L-20-B

ACCOUNT NO. 623
SHEET NO.

Heat

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	375 -			375 -
6-30		D-1	159 -			534 -
9-30		D-1	126 -			660 -
12-31		D-1	311 -		DR	971 -

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM-L-20-8

ACCOUNT NO. 614
SHEET NO.

Electricity

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
6.30		D-1	183 -			183 -
9.30		D-1	151 -			334 -
12-31		D-1	193 -		DR	527 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

ACCOUNT NO. 616
SHEET NO.

Telephone

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	45 -			45 -
6-30		D-1	56 -			101 -
9-30		D-1	73 -			174 -
12-31		D-1	60 -		DR	236 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM · L · 20 – 5

ACCOUNT NO. 617
SHEET NO.

Insurance

19 22 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		O-1	850-		DR	850-

FORM-L-20-B

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

ACCOUNT NO. 618
SHEET NO.

Interest

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	300 -			300 -
6-30		D-1	498 -			798 -
12-31		D-1	658 -		DR	1456 -

13

311

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM - L - 20 - B

ACCOUNT NO. 619
SHEET NO.

R + M

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
6-30		D-1	140 -		DR	140 -

315

316

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

217

FORM-L-20-B

ACCOUNT NO. 620
SHEET NO.

R + M - Building

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	330 -			330 -
6-30		D-1	86 -			416 -
9-30		D-1	521 -			937 -
12-31		D-1	5 -		DR	942 -

317

318

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM-L-20-B

ACCOUNT NO. 621
SHEET NO.

R + M Fixtures

19 77 DATE		REFERENCE		DEBITS		CREDITS	DR or CR	BALANCE
3-31		D-1		97 -				97 -
9-30		D-1		81 -			DR	178 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

FORM-L-20-B

ACCOUNT NO. 622
SHEET NO.

R+M vehicles

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	110 -			110 -
6-30		D-1	50 -			160 -
9-30		D-1	315 -			475 -
1231		D-1	24 -		DR	499 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

220

FORM L-20-B

ACCOUNT NO. 623
SHEET NO.

gas + Oil

19 27 DATE		REFERENCE		DEBITS		CREDITS	DR or CR	BALANCE
6-30		D-1		330 -				330 -
9-30		D-1		330 -				660 -
12-31		D-1		350 -			DR	1010 -

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 624
SHEET NO.

Legal + Accounting

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
9-30		D-1	283 -		DR	283 -

© 1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 625
SHEET NO.

Property Taxes

19 22 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
6-30		D-1	832 -			832 -
12-31		D-1	832 -		DR	1664 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM - L - 20 - 8

ACCOUNT NO. 629
SHEET NO.

19 72 DATE		REFERENCE		DEBITS		CREDITS	DR or CR	BALANCE
6-30		D-1		4-				4-
9-30		D-1		5-			DR	9-

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 631
SHEET NO.

Licenses

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	57 -		DR	57 -
12-31		D-1	136 -			193 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 635
SHEET NO.

Depreciation- Building

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
12-31		J-1	1,480-			1,480-

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

FORM-L-20-B

ACCOUNT NO. 636
SHEET NO.

Depr Equip + Fixtures

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
12-31		J-1	644-			644-

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 637
SHEET NO. ______

Depr. - Vehicles

19 77 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
6-30		J-1	300 -			300 -
9-30		J-1	140 -		DR	440 -
12-31		J-1	490 -			930 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 639
SHEET NO.

Rent

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
3-31		D-1	300 -			300 -
12-31		D-1	1200 -		DR	1500 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

229

FORM - L - 20 - 8

ACCOUNT NO. 643
SHEET NO.

Postage

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
9-30		D-1	13 -			13 -
12-31		D-1	5 -		DR	18 -

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 650
SHEET NO.

Supplies

19 77 DATE		REFERENCE		DEBITS		CREDITS	DR or CR	BALANCE
3-31		D-1		5-				5-
6-30		D-1		7-				12-
12-31		D-1		202-			DR	214-

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 281
SHEET NO.

Rental Income

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
		D-1		600-	CR	600-

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED

ACCOUNT NO. 792
SHEET NO.

other Income.

19 27 DATE		REFERENCE	DEBITS	CREDITS	DR or CR	BALANCE
8-31		J-1		5465-	cr	5465-

©1966 DATA MANAGEMENT, INC. FARMINGTON, CONN. ALL RIGHTS RESERVED.

ACCOUNT NO. ____________
SHEET NO. ____________

19 __ DATE		REFERENCE		DEBITS		CREDITS	DR or CR	BALANCE

349

350

U.S. PATENT 3,289,753

Date	Total	Rec	Medical	Loan Payment (Principle)	Int. Paid	Gifts + Special	Food + Meals	Donations + Contrib	Education	Insurance
1-5	21-	21-								
1-15	84-		84-							
1-20	130-			103-	27-					
1-25	17-					17-				
1-27	135-						135-			
1-29	30-							30-		
	417-									
2-9	32-	32-								
2-10	133-		133-							
2-23	130-			104-	26-					
2-27	107-						107-			
2-28	280-								280-	
	682-									
3-1	75-							75-		
3-3	186-									186-
3-6	76-		76-							
3-8	82-		82-							
3-14	130-			106-	24-					
3-17	119-						119-			
3-19	125-									
3-28	110-									
	903-									
4-9	589-									
4-13	324-									
4-25	241-	241-								
4-27	75-									
4-28	317-									317-
4-30	130-			107-	23-					
4-30	97-						97-			
	1556-									
Sub	3558-	77-	375-	420-	100-	17-	458-	105-	280-	503-

© 1975 DATA MANAGEMENT, INC. FARMINGTON CONN 06032

FORM G-600

Line	Auto Expense	Clothing	Furniture + Fixtures	Misc
22	125-			
23		110-		
26				589-
27				324-
29		75-		
40	125-	185-		913-

Date	Total	Rec	Medical	Loan Payment (Principle)	Int. Paid	Gifts + Special	Food + Meals	Donations + Contrib	Education	Insurance
5-6	7 -									
5-15	83 -									
5-19	74 -						74 -			
5-21	18 -									
5-28	130 -			108 -	22 -					
5-29	112 -									
	424 -									
6-7	121 -							121 -		
6-8	89 -		89 -							
6-19	46 -		46 -							
6-25	102 -						102 -			
6-30	130 -			110 -	20 -					
6-30	55 -					55 -				
	543 -									
7-5	60 -							60 -		
7-8	16 -		16 -							
7-13	312 -									
7-17	123 -						123 -			
7-21	130 -			112 -	18 -					
7-27	32 -									
7-30	105 -									
	778 -									
8-3	82 -		82 -							
8-7	15 -		15 -							
8-9	99 -						99 -			
8-15	130 -			113 -	17 -					
8-23	570 -	570 -								
8-27	97 -									
8-30	223 -									223 -
8-30	284 -								284 -	
	1500 -									
	3245 -	570 -	248 -	443 -	77 -	55 -	398 -	181 -	284 -	223 -

356

© 1975 DATA MANAGEMENT, INC., FARMINGTON, CONN. 06032

FORM G-600

Auto Expense	Clothing	Furniture + Fixtures	Misc
			7-
		83-	
			18-
		112-	
		312-	
			32-
	105-		
97-			
97-	105-	507-	57-

Date	Total	Rec	Medical	Loan Payment (Principle)	Int. Paid	Gifts + Special	Food + Meals	Donations + Contrib	Education	Insurance
9-3	71-									
9-15	130-			114-	16-					
9-17	75-								75-	
9-19	82-									
9-23	127-						127-			
9-26	289-									
	774-									
10-3	36-					36-				
10-4	193-		193-							
10-5	142-						142-			
10-7	130-			116-	14-					
10-10	147-									
	648-									
11-6	281-									281-
11-10	130-			117-	13-					
11-14	97-					97-				
11-17	105-	105-								
11-19	121-						121-			
11-27	55-							55-		
	789-									
12-5	156-					156-				
12-13	130-			119-	11-					
12-17	145-						145-			
12-21	87-									
12-22	103-									
	621-									
Sub (Page)	2832-	105-	193-	466-	54-	289-	535-	55-	75-	281-
Total	9635-	252-	816-	1329-	231-	361-	1391-	341-	639-	1007-

	Auto Expense	Clothing	Furniture + Fixtures	Misc.
1	71-			
4		82-		
6			289-	
13	147-			
27		87-		
28	103-			
39	321-	169-	289-	
40	543-	359-	796-	970-

FORM G-600

FORM G-606

Key to the Data Forms for the Small Business Accounting and Business Analysis Problem

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 1

PERSONAL EXPENDITURES AND ASSET TRANSACTIONS

IDENTIFICATION CODE 23-00-001
OPERATORS NAME Al Brown
BUSINESS NAME Brown Furniture
BUSINESS CODE (190)
SCHOOL U of M.
CITY St. Paul
STATE Minnesota
SUBMISSION DATE 5-15-78
INSTRUCTOR R.E. Palmer
BUSINESS YEAR (ENDING) 12-31-77

DEPARTMENT CODES

1. Bedroom
2. Living + Dining Rm
3. Kitchen
4. Miscellaneous
5. Used
6. Trucking Service
7.
8.
9.
10.
11.
12.
13.
14.
15.
16.
17.
18.
19.
20.
21.
22.
23.
24.
25.

PERSONAL EXPENSES	CODE	A TOTAL PERSONAL	B BUSINESS
HEAT	813	291	
ELECTRICITY	814	658	
WATER	815		
TELEPHONE	816	71	
INSURANCE	817	1007	
INTEREST	818	231	
REPAIRS & MAINT.-LAND	819		
REPAIRS & MAINT.-HOME	820		
REPAIRS & MAINT.-E. & F.	821		
REPAIRS & MAINT.-VEHICLES	822		
GAS, OIL & GREASE	823	543	
LEGAL & ACCOUNTING	824		
PROPERTY TAXES	825	341	
CONTRIBUTIONS	826		
ENTERTAINMENT	829		
DUES & SUBSCRIPTIONS	830		
LICENSES	831		
TRAVEL & RECREATION	832	752	
RENT	839		
MISCELLANEOUS	841	1331	
POSTAGE	843		
SUPPLIES	850		
CHURCH	860		
MEDICAL EXPENSES	862	816	
FOOD & MEALS	864	1391	
CLOTHING	866	459	
EDUCATION	868	639	
FAMILY USE OF GOODS & SERVICES	870		
TOTAL MONEY BORROWED	076		(070) 10000
TOTAL PAID ON DEBTS-PRIN.	078	1329	(074) 11150
TOTAL NON-BUSINESS INCOME	088	2350	
NUMBER OF PERSONS PER FAMILY	090	5	
ADULT EQUIVALENTS PER FAMILY	095	4.5	

ASSET TRANSACTIONS		PERSONAL	B BUSINESS
SALES OF LAND	710		
COST OF LAND SOLD	715		
SALES OF BUILDINGS	720		
COST OF BLDGS. SOLD (B.V.)	725		
SALES OF EQUIP. & FIX.	730		
COST OF E. & F. SOLD (B.V.)	735		
SALES OF VEHICLES	740		845
COST OF VEH. SOLD (B.V.)	745		300
PURCHASES OF LAND	760		
PURCH.-BLDGS/LEASEHOLD IMP.	762		
PURCH. OF EQUIP. & FIX.	764	796	
PURCH. OF VEHICLES	766		2900
ADDITIONAL BUS. INVESTMENT	768	XXXXXXXX	
AMORTIZABLE COSTS	769	XXXXXXXX	

MEMBERS OF THE FAMILY	PER PERSON	NO. OF PERSONS	ADULT EQUIV.
CHILD UNDER 7 YEARS	.4		
CHILD FROM 7 TO 12 YEARS	.6		
WOMAN 13 YEARS AND OLDER	.8	2	1.6
BOY 13 TO 18 YEARS	.9	1	.9
MAN 19 YEARS AND OLDER	1.0	2	2.0
TOTAL		5	4.5

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 2

INVENTORIES

IDENTIFICATION CODE 2300001

BUSINESS NAME Brown Furniture

DESCRIPTION	CODE	BUSINESS		PERSONAL	
		BEGINNING A	ENDING B	BEGINNING C	ENDING D
ASSETS					
CASH - BANK	101	2925	27976	125	1843
CASH - PETTY	102	100	100		
ACCT. REC. CONTROL	108				
ACCT. REC. 0-30 DAYS	109	802	1084		
ACCT. REC. 30-60 DAYS	110	105	3062		
ACCT. REC. 60-90 DAYS	111	43	262		
ACCT. REC. > 90 DAYS	112	-	1098		
ALLOW. BAD DEBTS	114				
NOTES RECEIVABLE	115				
OPEN Ins.	116			760	820
PREPAID INTEREST	158				
PREPAID RENT	160				
PREPAID INSURANCE	161				
PREPAID TAXES	162				
OPEN	163				
STOCKS AND BONDS	168				
OPEN	170				
LAND	181	3000	3000		
BLDGS./LEASEHOLD IMPS.	182	37000	37000	15860	15860
ACCUM. DEPR.-BLDGS.	183	14800	16280		
EQUIP. & FIXTURES	184	7800	7800	7050	6850
ACCUM. DEPR.-E. & F.	185	4453	5097		
VEHICLES	186	7600	5400	3400	2700
ACCUM. DEPR.-VEHICLES	187	5300	1430		
AMORTIZABLE COSTS	188				
ACCUM. AMORTIZATION	189				
LIABILITIES					
ACCT. PAYABLE CONTROL	208	3027	2536		
ACCT. PAY. 0-30 DAYS	209				
ACCT. PAY. 30-60 DAYS	210				
ACCT. PAY. 60-90 DAYS	211				
ACCT. PAY. > 90 DAYS	212				
FLOOR PLANS	214			XXXXXXXXX	XXXXXXXXXXX
OPEN	215				
NOTES PAYABLE-BANK	216		4300		
NOTES PAYABLE-OTHER	217	4137	2137		
INTEREST PAYABLE	218				
OPEN	219				
FED. & FICA PAYABLE	220	800	669	XXXXXXXXX	XXXXXXXXXXX
STATE WITH. PAYABLE	221			XXXXXXXXX	XXXXXXXXXXX
FED. UNEMP. PAYABLE	222			XXXXXXXXX	XXXXXXXXXXX
STATE UNEMP. PAYABLE	223			XXXXXXXXX	XXXXXXXXXXX
SALES TAX PAYABLE	224	300	387	XXXXXXXXX	XXXXXXXXXXX
PROPERTY TAX PAYABLE	225				
OPEN	226				
BONUSES PAYABLE	230			XXXXXXXXX	XXXXXXXXXXX
DIVIDENDS PAYABLE	232			XXXXXXXXX	XXXXXXXXXXX
MORTGAGE PAYABLE	261	29373	26473		
INTERMEDIATE LOANS	262			1966	637
OPEN	263				
CAPITAL ACCT.-STOCK	310	26245	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXX
CAPITAL ACCT.-OTHER	311		XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXX
RETAINED EARNINGS	312		XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXX
DRAW ACCOUNT	320	XXXXXXXXX	9862	XXXXXXXXX	XXXXXXXXXXX
FED. & STATE EST. TAX	321	XXXXXXXXX		XXXXXXXXX	XXXXXXXXXXX

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 3A

REVENUES AND PURCHASES

IDENTIFICATION CODE 23-00-001

BUSINESS NAME Brown Furniture

	CODE	BUSINESS TOTAL A	DEPT. 1 B	DEPT. 2 C	DEPT. 3 D	DEPT. 4 E	DEPT. 5 F
BEGINNING INVENTORIES							
MERCHANDISE INV.	121	29610	5600	8100	7150	6210	2550
SECONDARY INV.	141						
SALES & REVENUES							
MERCHANDISE	421	152107	34850	32693	32230	37099	15235
SECONDARY MDSE.	441						
SALES DISCOUNTS	445						
RENTAL INCOME	450						
LABOR-CUSTOMER	460	1696					
LABOR-OUTSIDE (SUBLET)	461						
LABOR-INTERNAL	462						
LABOR-WARRANTY	463						
PARTS-INTERNAL	472						
PARTS-WARRANTY	473						
OTHER BUSINESS INCOME							
INTEREST INCOME	780						
RENTAL INCOME (SUP.)	781	600	200	200	200		
ROYALTIES INCOME	782						
PURCHASE DISCOUNTS	790						
VOLUME DISCOUNTS	791						
OTHER	792						
PURCHASES							
MERCHANDISE	521	84098	20261	21855	16602	20935	4445
SECONDARY MDSE.	541						
FREIGHT-IN COSTS	550	1234	197	321	197	197	322
C.G.S. (DIRECT)	555						
PROD. COST-SUBLET LAB.	561	370	370				
PROD. COST-LABOR	570						
NO. FULL-TIME WORKERS	052	3					
HRS. LABOR FOR F-T NOT INC. OPERATOR	054	4000	800	800	800	800	600
NO. P-T WORKERS	056	1					
HRS. LABOR FOR P-T	058	500	100	100	100	100	75
HRS. UNPD. FAM. LABOR	060	500	100	100	100	100	75
VALUE UNPD. FAM. LABOR	062	1000	200	200	200	200	150
HRS. WORKED-OPERATOR	064	2000	400	400	400	400	300
HRS. WORKED-PARTNERS	066						
VALUE-PARTNERS LABOR	068						
PERCENTAGE ALLOCATIONS							
TOTAL HRS. OF LABOR	10	100%	15	25	15	15	25
TOTAL INVESTMENT	12	100%					
TOTAL EXPENSES	14	100%					

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 3 B

REVENUES AND PURCHASES

	CODE	SUBTOTAL A	DEPT.__ B	DEPT.__ C	DEPT.__ D	DEPT.__ E	DEPT.__ F
BEGINNING INVENTORIES							
MERCHANDISE INV.	121						
SECONDARY INV.	141						
SALES & REVENUES							
MERCHANDISE	421						
SECONDARY MDSE.	441						
SALES DISCOUNTS	445						
RENTAL INCOME	450						
LABOR-CUSTOMER	460	1696	1696				
LABOR-OUTSIDE (SUBLET)	461						
LABOR-INTERNAL	462						
LABOR-WARRANTY	463						
PARTS-INTERNAL	472						
PARTS-WARRANTY	473						
OTHER BUSINESS INCOME							
INTEREST INCOME	780						
RENTAL INCOME (SUP.)	781						
ROYALTIES INCOME	782						
PURCHASE DISCOUNTS	790						
VOLUME DISCOUNTS	791						
OTHER	792						
PURCHASES							
MERCHANDISE	521						
SECONDARY MDSE.	541						
FREIGHT-IN COSTS	550						
C.G.S. (DIRECT)	555						
PROD. COST-SUBLET LAB.	561						
PROD. COST-LABOR	570						
NO. FULL-TIME WORKERS	052						
HRS. LABOR FOR F-T NOT INC. OPERATOR	054	200	200				
NO. P-T WORKERS	056						
HRS. LABOR FOR P-T	058	25	25				
HRS. UNPD. FAM. LABOR	060	25	25				
VALUE UNPD. FAM. LABOR	062	50	50				
HRS. WORKED-OPERATOR	064	100	100				
HRS. WORKED-PARTNERS	066						
VALUE-PARTNERS LABOR	068						
PERCENTAGE ALLOCATIONS							
TOTAL HRS. OF LABOR	10						
TOTAL INVESTMENT	12	5	5				
TOTAL EXPENSES	14						

EXPENSES

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 4A

IDENTIFICATION CODE 23-00-001

BUSINESS NAME Brown Furniture

	CODE	BUSINESS TOTAL A	DEPT. 1 B	DEPT. 2 C	DEPT. 3 D	DEPT. 4 E	DEPT. 5 F
ENDING INVENTORIES							
MERCHANDISE INV. (121)	131	22525	4400	10350	3575	2415	1785
SECONDARY INV. (141)	151						
EXPENSES							
OFFICER SALARY	608						
PAID FAMILY LABOR	609	500	100	100	100	100	35
SALARIES & WAGES	610	13412	2682	2682	2682	2682	2012
PAYROLL TAXES	611	780	156	156	156	156	117
ADVERTISING	612	610	92	152	92	92	152
HEAT	613	971	146	242	146	146	242
ELECTRICITY	614	527	79	131	79	79	131
WATER	615						
TELEPHONE	616	236	35	59	35	35	59
INSURANCE	617	850	128	212	128	128	212
INTEREST	618	1456	153	248	153	153	249
REPAIRS & MAINT.-LAND	619	140	20	35	21	21	35
REPAIRS & MAINT.-BLDGS	620	942	141	236	141	141	236
REPAIRS & MAINT.-E & F	621	178	32	41	32	32	34
REPAIRS & MAINT.-VEH.	622	499					
GAS, OIL & GREASE	623	1010					
LEGAL & ACCOUNTING	624	283	42	71	42	42	71
PROPERTY TAXES	625	1664	250	416	250	249	416
CONTRIBUTIONS	626						
SHOP EXPENSE	627						
OFFICE EXPENSE	628						
ENTERTAINMENT & PROMO	629	9		9			
DUES & SUBSCRIPTIONS	630						
LICENSES	631	193					
TRAVEL & CONVENTIONS	632						
POLICY ADJUSTMENT	633						
DEPRECIATION CONTROL	634	xxx	xxx	xxx	xxx	xxx	xxx
DEPRECIATION-BLDGS.	635	1480	222	370	222	222	370
DEPRECIATION-E & F	636	644	129	129	129	129	128
DEPRECIATION-VEH.	637	930					
BAD DEBTS	638						
RENT	639	1500	240	390	240	240	390
CASH SHORT/LONG	640						
MISCELLANEOUS EXPENSE	641						
DELIVERY EXPENSE	642						
POSTAGE	643	18	3	6	3	3	3
SELLING EXPENSE	644						
EMPLOYEE BENEFITS	645						
TRASH & GARBAGE	646						
BREAKAGE & SPOILAGE	647						
COLLECTION EXPENSE	648						
BANK CHARGES	649						
SUPPLIES	650	214	34	55	34	34	57
AMORTIZATION	651						
OPEN	652						
OPEN	653						
OPEN	654						
OPEN	655						
OPEN	656						
OPEN	657						
OPEN	658						
OPEN	659						
OPEN	660						
OPEN	661						
OPEN	662						
OPEN	663						
OPEN	664						

EXPENSES

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 4___

IDENTIFICATION CODE 23-00-001

BUSINESS NAME Brown Furniture

	CODE	SUBTOTAL A	DEPT.___ B	DEPT.___ C	DEPT.___ D	DEPT.___ E	DEPT.___ F
ENDING INVENTORIES							
MERCHANDISE INV. (121)	131						
SECONDARY INV. (141)	151						
EXPENSES							
OFFICER SALARY	608						
PAID FAMILY LABOR	609	25	25				
SALARIES & WAGES	610	672	672				
PAYROLL TAXES	611	39	39				
ADVERTISING	612	30	30				
HEAT	613	49	49				
ELECTRICITY	614	28	28				
WATER	615						
TELEPHONE	616	13	13				
INSURANCE	617	42	42				
INTEREST	618	500	500				
REPAIRS & MAINT.-LAND	619	8	8				
REPAIRS & MAINT.-BLDGS	620	47	47				
REPAIRS & MAINT.-E & F	621	7	7				
REPAIRS & MAINT.-VEH.	622	499	499				
GAS, OIL & GREASE	623	1010	1010				
LEGAL & ACCOUNTING	624	15	15				
PROPERTY TAXES	625	83	83				
CONTRIBUTIONS	626						
SHOP EXPENSE	627						
OFFICE EXPENSE	628						
ENTERTAINMENT & PROMO	629						
DUES & SUBSCRIPTIONS	630						
LICENSES	631	193	193				
TRAVEL & CONVENTIONS	632						
POLICY ADJUSTMENT	633						
DEPRECIATION CONTROL	634	XXX	XXX	XXX	XXX	XXX	XXX
DEPRECIATION-BLDGS.	635	74	74				
DEPRECIATION-E & F	636						
DEPRECIATION-VEH.	637	930	930				
BAD DEBTS	638						
RENT	639						
CASH SHORT/LONG	640						
MISCELLANEOUS EXPENSE	641						
DELIVERY EXPENSE	642						
POSTAGE	643						
SELLING EXPENSE	644						
EMPLOYEE BENEFITS	645						
TRASH & GARBAGE	646						
BREAKAGE & SPOILAGE	647						
COLLECTION EXPENSE	648						
BANK CHARGES	649						
SUPPLIES	650						
AMORTIZATION	651						
OPEN	652						
OPEN	653						
OPEN	654						
OPEN	655						
OPEN	656						
OPEN	657						
OPEN	658						
OPEN	659						
OPEN	660						
OPEN	661						
OPEN	662						
OPEN	663						
OPEN	664						

F 10, 1978

SMALL BUSINESS ANALYSIS
University of Minnesota

Name of Business Brown Furniture

Address Anoka, Minnesota 55303 Phone 612-1222

How many years have you owned and operated a business? 12 Years

What year did you start your current business as a lessee? ____ As an Owner? 1965

School where enrolled Anoka Instructor Olson

I. Members of family living at home during the year.

		Age	Years of School Completed	Months Devoted to Business
Operator	Al Brown	41	11	12
Spouse	Debra Brown	40	12	3
Other	Dan Brown	19	13	2
Family	Gloria Brown	16	11	0
Members	Marc Brown	12	6	0

II. Business Organization Data

A. Legal form of business organization: Sole Proprietorship X, Partnership ______, Corporation ______.

B. Business classification: Check appropriate area. If your business falls in more than one area indicate the approximate percentage split in each area, i.e. Retail 80%, Service 20%.

Retail	X	Contract Construction	____	Finance, Insurance, Real Estate	____
Service	____	Agricultural Services, Forestry, Fisheries	____	Unclassified	____
Wholesale	____	Mining	____		
Manufacturing	____	Transportation	____		

III. Program Data

A. Approximate number of miles you travel (round trip) to SBM class? 40 Miles.

B. Number of SBM classes attended in 1975 —, 1976 10, 1977 11.

C. Number of times instructor has visited your business in 1975 —, 1976 11, 1977 11.

Analysis of Brown Furniture Company for Small Business Accounting and Business Analysis Problem

23-00-001 AL BROWN D/B/A BROWN FURNITURE
05/24/78 YEAR ENDING 12/31/77
190 FURNITURE STORE

TABLE 1. SUMMARY OF BUSINESS INVENTORIES

475. GROSS INCOME-SALES AND SERVICES		$	153,803
A. GROSS EXPENSES -NOT INCLUDING OPERATOR LABOR		$	121,833
699. NET OPERATING INCOME OR PROFIT		$	31,970 *
B. NUMBER OF WORKERS REQUIRED -ACTUAL- FULL TIME	3		
PART TIME	1		
C. NUMBER OF WORKERS REQUIRED -EQUIVALENT	3.5		
D. NET RETURN PER WORKER EQUIVALENT		$	13,332
E. CAPITAL INVESTMENT PER WORKER EQUIVALENT		$	21,562

F. ASSETS	BEGINNING	ENDING	
121. MERCHANDISE HELD FOR RESALE	$ 29,610	$ 22,525	
181. BARE LAND	3,000	3,000	
182. BUILDINGS	22,200	20,720	
184. EQUIPMENT & FIXTURES	3,347	2,703	
186. VEHICLES	2,300	3,970	
188. AMORTIZABLE COSTS			
G. TOTAL NON-CASH ASSETS	$ 60,457 *	$ 52,918 *	
H. INCREASE OR DECREASE IN NON-CASH ASSETS			-$ 7,539 *

23-00-001
05/24/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 2. INCOME AND EXPENSE STATEMENT

400.	INCOME		RATIO
421.	SALES OF GOODS & SERVICES	$ 153,803	99.07
870.	FAMILY USE OF GOODS & SERVICES		
A.	TOTAL GOODS & SERVICES	153,803	99.07
749.	SALES OF ASSETS	845	.54
B.	TOTAL OTHER BUSINESS INCOME	600	.39
C.	INCREASE IN NON-CASH ASSETS		
D.	TOTAL INCOME	$ 155,248 *	100.00
600.	EXPENDITURES		
521.	MERCHANDISE PURCHASED FOR RESALE	$ 85,702	55.20
608.	OFFICERS SALARY		
609.	PAID FAMILY WAGES	500	.32
610.	SALARIES & WAGES	13,412	8.64
611.	PAYROLL TAXES	780	.50
612.	ADVERTISING	610	.39
613.	HEAT & ELECTRICITY	1,498	.96
615.	WATER & TELEPHONE	236	.15
617.	INSURANCE	850	.55
619.	REPAIRS & MAINTENANCE - LAND	140	.09
620.	REPAIRS & MAINTENANCE - BUILDINGS	942	.61
621.	REPAIRS & MAINTENANCE - EQUIP & FIXT	178	.11
622.	REPAIRS & MAINTENANCE - VEHICLES	499	.32
623.	GAS, OIL & GREASE	1,010	.65
624.	LEGAL & ACCOUNTING	283	.18
625.	PROPERTY TAXES	1,664	1.07
626.	CONTRIBUTIONS & DONATIONS		
627.	SHOP & OFFICE EXPENSE		
629.	ENTERTAINMENT, DUES & TRAVEL	9	.01
631.	LICENSES	193	.12
638.	BAD DEBTS		
639.	RENT	1,500	.97
641.	MISCELLANEOUS & OTHER EXPENSES		
642.	DELIVERY & POSTAGE	18	.01
644.	SELLING EXPENSES		
645.	EMPLOYEE BENEFITS		
646.	TRASH & BREAKAGE		
648.	COLLECTION & BANK CHARGES		
650.	SUPPLIES	214	.14
E.	TOTAL EXPENSES	$ 110,238 *	71.01
750.	PURCHASES OF ASSETS		
760.	BARE LAND	$	
762.	BUILDINGS		
764.	EQUIPMENT & FIXTURES		
766.	VEHICLES	2,900	1.87
769.	AMORTIZABLE COSTS		
F.	DECREASE IN NON-CASH ASSETS	7,539	4.86
G.	INTEREST ON INVESTMENT AT 6 %	3,401	2.19
062.	UNPAID FAMILY LABOR	1,000	.64
H.	TOTAL EXPENDITURES	$ 125,078 *	80.57
RLM.	RETURN TO OPERATORS LABOR & MANAGEMENT	$ 30,170 *	
CLM.	RETURN TO CAPITAL, FAMILY LABOR & MGMT.	$ 33,115 *	

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

23-00-001
05/24/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 2.1 INCOME AND EXPENSE STATEMENT - BUSINESS ONLY

400.	INCOME				RATIO
421.	MERCHANDISE SALES			$ 152,107	98.90
460.	CUSTOMER LABOR			1,696	1.10
475.	NET SALES OF GOODS & SERVICES			$ 153,803 *	100.00
500.	COST OF GOODS OR SERVICES SOLD				
121.	BEGINNING INVENTORY		$ 29,610		19.25
521.	MERCHANDISE PURCHASED		84,098		54.68
550.	FREIGHT IN COSTS		1,234		.80
561.	SUBLET LABOR		370		.24
A.	GOODS OR SERVICES AVAILABLE		$ 115,312 *		74.97
121.	ENDING INVENTORY		22,525		14.65
598.	COST OF GOODS OR SERVICES SOLD			$ 92,787 *	60.33
599.	GROSS PROFIT FROM SALES			$ 61,016 *	39.67
600.	EXPENSES				
609.	PAID FAMILY LABOR		500		.33
610.	SALARIES & WAGES		13,412		8.72
611.	PAYROLL TAXES		780		.51
612.	ADVERTISING		610		.40
613.	HEAT		971		.63
614.	ELECTRICITY		527		.34
616.	TELEPHONE		236		.15
617.	INSURANCE		850		.55
618.	INTEREST		1,456		.95
619.	REPAIR & MAINT. - LAND		140		.09
620.	REPAIR & MAINT. - BUILDINGS		942		.61
621.	REPAIR & MAINT. - EQUIP & FIXT		178		.12
622.	REPAIR & MAINT. - VEHICLES		499		.32
623.	GAS, OIL & GREASE		1,010		.66
624.	LEGAL & ACCOUNTING		283		.18
625.	PROPERTY TAXES		1,664		1.08
629.	ENTERTAINMENT & PROMOTION		9		.01
631.	LICENSES		193		.13
635.	DEPR-BUILDINGS	$ 1,480			.96
636.	DEPR-EQUIP & FIXT	$ 644			.42
637.	DEPR-VEHICLES	$ 930			.60
634.	DEPRECIATION TOTAL		3,054		1.99
639.	RENT		1,500		.98
643.	POSTAGE		18		.01
650.	SUPPLIES		214		.14
698.	TOTAL EXPENSES & DEDUCTIONS			$ 29,046 *	18.89
699.	NET OPERATING PROFIT			$ 31,970 *	20.79
B.	OTHER BUSINESS INCOME				
781.	RENTAL INCOME			600	.39
792.	OTHER			545	.35
397.	NET PROFIT			$ 33,115 *	21.53

C. SUPPLEMENTARY MANAGEMENT INFORMATION

23-00-001 BROWN FURNITURE
05/24/76 YEAR ENDING 12/31/77

D.	TOTAL HOURS OF LABOR REQUIRED		7,000
E.	TOTAL INVESTMENT REQUIRED	$	75,466
F.	BUSINESS PROFIT PER WORKER UNIT	$	9,134
G.	BUSINESS PROFIT PER $1000 INVESTED	$	424
H.	BUSINESS PROFIT PER $100 OF TOTAL COST	$	26
I.	PERCENTAGE OF NET PROFIT TO NET SALES		20.8

SIGNATURE -

UNAUDITED

23-00-001
05/24/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 3. SUMMARY OF GROSS MARGINS AND NET DECREASES

A.	DEPARTMENTAL GROSS MARGINS			
599.	01 BEDROOM		12,822	
599.	02 LIVING RM & DINING RM		12,767	
599.	03 KITCHEN		11,856	
599.	04 MISC		12,172	
599.	05 USED		9,703	
599.	06 TRUCKING SERVICE		1,696	
599.	TOTAL OF DEPARTMENTAL GROSS MARGINS	$	61,016	*
780.	OTHER BUSINESS INCOME		600	
B.	TOTAL RETURNS AND NET INCREASES	$	61,616	*
C.	EXPENSES AND NET DECREASES			
181.	LAND	$	140	
182.	BUILDINGS		2,422	
184.	EQUIPMENT & FIXTURES		622	
186.	VEHICLES		1,894	
605.	LABOR COSTS		15,692	
612.	ADVERTISING		610	
613.	UTILITIES		1,734	
617.	INSURANCE		850	
624.	LEGAL & ACCOUNTING		283	
625.	TAXES & LICENSES		1,857	
626.	CONTRIBUTIONS & DONATIONS			
627.	SHOP & OFFICE EXPENSE			
629.	ENTERTAINMENT, DUES & TRAVEL		9	
638.	BAD DEBTS			
639.	RENT PAID		1,500	
641.	MISCELLANEOUS & OTHER EXPENSES			
642.	DELIVERY & POSTAGE		16	
644.	SELLING EXPENSE			
646.	TRASH & BREAKAGE			
648.	COLLECTION & BANK CHARGES			
650.	SUPPLIES		214	
651.	AMORTIZATION			
D.	INTEREST ON NON-CASH INVESTMENT AT 6 PERCENT		3,401	
E.	TOTAL EXPENSES AND NET DECREASES	$	31,446	*
RLM.	RETURN TO OPERATORS LABOR & MANAGEMENT	$	30,170	*

23-00-001
05/24/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 4. BALANCE SHEET - BUSINESS ONLY

A.	ASSETS		BEGINNING		ENDING
100.	CURRENT ASSETS				
101.	CASH IN BANK		$ 2,925		$ 27,976
102.	CASH PETTY		100		100
109.	ACCTS/REC. 0-30	$ 802		$ 1,084	
110.	ACCTS/REC. 30-60	105		3,062	
111.	ACCTS/REC. 60-60	43		262	
112.	ACCTS/REC. OVER 90			1,098	
108.	TOTAL A/R	950 *		5,506 *	
114.	ALL. FOR BAD DEBTS				
B.	NET A/R		950		5,506
115.	NOTES RECEIVABLE				
116.	INS				
121.	MERCHANDISE INVENTORY		29,610		22,525
141.	SECONDARY MERCHANDISE INV.				
158.	PREPAID INTEREST				
160.	PREPAID RENT				
161.	PREPAID INSURANCE				
162.	PREPAID TAXES				
163.					
168.	STOCKS & BONDS				
170.					
179.	TOTAL CURRENT ASSETS		$ 33,585 *		$ 56,107 *
180.	FIXED ASSETS		REMAINING VALUE		REMAINING VALUE
181.	BARE LAND		$ 3,000		$ 3,000
182.	BUILDINGS	$ 37,000		$ 37,000	
183.	ACCUM. DEPR. BLDGS.	14,800	22,200	16,280	20,720
184.	EQUIP. & FIXTURES	$ 7,800		$ 7,800	
185.	ACCUM DEPR EQP & FXT	4,453	3,347	5,097	2,703
186.	VEHICLES	$ 7,600		$ 5,400	
187.	ACCUM. DEPR. VEHICLE	5,300	2,300	1,430	3,970
188.	AMORTIZABLE COSTS	$		$	
189.	ACCUM. AMORTIZATION				
190.	TOTAL FIXED ASSETS		$ 30,847 *		$ 30,393 *
199.	TOTAL ASSETS		$ 64,432 *		$ 86,500 *

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

23-00-001
05/24/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 4. CONTINUED

C.	LIABILITIES	BEGINNING	ENDING
200.	CURRENT LIABILITIES		
209.	ACCTS/PAY. 0-30	$	$
210.	ACCTS/PAY. 30-60		
211.	ACCTS/PAY. 60-90		
212.	ACCTS/PAY. OVER 90		
208.	TOTAL A/P	$ 3,027	$ 2,536
214.	FLOOR PLANS		
215.			
216.	NOTES PAYABLE -BANK		4,300
217.	NOTES PAYABLE -OTHER	4,187	2,137
218.	ACCRUED INTEREST		
219.			
220.	FEDERAL & FICA PAYABLE	800	669
221.	STATE WITHHOLD PAYABLE		
222.	FED UNEMP. PAYABLE		
223.	STATE UNEMP. PAYABLE		
224.	STATE SALES TAX PAYABLE	300	887
225.	PROPERTY TAX PAYABLE		
226.			
230.	BONUSES PAYABLE		
232.	DIVIDENDS PAYABLE		
250.	TOTAL CURRENT LIABILITIES	$ 8,314 *	$ 10,529 *
260.	LONG-TERM LIABILITIES		
261.	MORTGAGE PAYABLE	$ 29,873	$ 26,473
262.	INTERMEDIATE LOANS		
263.			
295.	TOTAL LONG TERM LIABILITIES	$ 29,873 *	$ 26,473 *
299.	TOTAL LIABILITIES	$ 38,187 *	$ 37,002 *
300.	OWNERS EQUITY		
310.	CAPITAL ACCOUNT -OWNER	$ 26,245	$ 26,245
311.	CAPITAL ACCOUNT -OTHER		
312.	RETAINED EARNINGS		
315.	ADDL. BUSINESS INVESTMENT		
320.	DRAWING ACCOUNT		9,862
321.	FED. & STATE ESTIMATED TAX		
397.	NET PROFIT		33,115
396.	SUSPENSE		
379.	TOTAL EQUITY	$ 26,245 *	$ 49,498 *
390.	TOTAL LIAB. & EQUITY	$ 64,432 *	$ 86,500 *
D.	GAIN OR LOSS IN OWNERS EQUITY		$ 23,253
E.	RATIO - CURR. ASSETS/CURR. LIAB.	4.040	5.329
F.	RATIO - CURRENT LIAB./INVENTORY	.281	.467
G.	RATIO - FIXED ASSETS/OWNERS EQTY	1.175	.614
H.	RATIO - LAND&BLDG/LONG TERM LIAB	.844	.896
I.	RATIO - TOTAL ASSETS/TOTAL LIAB.	1.687	2.338
J.	RATIO - TOTAL ASSETS/OWNERS EQTY	2.455	1.748
K.	QUICK RATIO-CASH,A/R,/CURR. LIAB.	.478	3.189

SIGNATURE _

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

UNAUDITED

23-00-001
05/24/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 5. NET WORTH

A.	BUSINESS ASSETS		
101.	CASH ON HAND & IN BANK -BUSINESS ONLY	$ 3,025	$ 28,076
108.	TOTAL ACCOUNTS RECEIVABLE	950	5,506
115.	NOTES RECEIVABLE		
121.	MERCHANDISE INVENTORY	29,610	22,525
161.	OTHER CURRENT ASSETS		
181.	BARE LAND	3,000	3,000
182.	BUILDINGS	22,200	20,720
184.	EQUIPMENT & FIXTURES	3,347	2,703
186.	VEHICLES	2,300	3,970
188.	AMORTIZATION COSTS		
199.	TOTAL BUSINESS ASSETS	$ 64,432 *	$ 86,500 *
B.	PERSONAL ASSETS		
C.	LAND & BUILDINGS	15,860	15,860
D.	OTHER NON-BUSINESS ASSETS	11,935	12,213
E.	TOTAL ASSETS	$ 92,227 *	$ 114,573 *
F.	BUSINESS LIABILITIES		
250.	CURRENT LIABILITIES	$ 8,314	$ 10,529
295.	LONG-TERM LIABILITIES	29,873	26,473
299.	TOTAL BUSINESS LIABILITIES	$ 38,187 *	$ 37,002 *
G.	PERSONAL LIABILITIES	1,966	637
H.	TOTAL LIABILITIES	$ 40,153 *	$ 37,639 *
I.	TOTAL NET WORTH -BUSINESS & PERSONAL	52,074 *	76,934 *
J.	CHANGE IN TOTAL NET WORTH		$ 24,860 *
RLM.	RETURN TO OPERATORS LABOR & MANAGEMENT		$ 30,170
CLM.	RETURN TO CAPITAL, FAMILY, LABOR & MANAGEMENT		$ 33,115
088.	NON-BUSINESS INCOME		$ 2,350
070.	TOTAL MONEY BORROWED -BUSINESS & PERSONAL		$
074.	TOTAL PAID ON DEBT-PRINCIPAL ONLY/BUSINESS & PERSONAL		$ 1,329
K.	TOTAL HOUSEHOLD AND PERSONAL CASH EXPENSE		$ 8,826

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

23-00-001
05/24/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 6. HOUSEHOLD AND PERSONAL EXPENSES

090.	NUMBER OF PERSONS PER FAMILY	5			
095.	ADULT EQUIVALENTS PER FAMILY	4.5			
800.	EXPENSES				
813.	HEAT		$	291	
814.	ELECTRICITY			158	
815.	WATER				
816.	TELEPHONE			71	
817.	INSURANCE			1,007	
818.	INTEREST			231	
819.	REPAIRS & MAINT. - LAND				
820.	REPAIRS & MAINT. - BUILDINGS				
821.	REPAIRS & MAINT. - EQUIPMENT & FURNISHINGS				
822.	REPAIRS & MAINT. - VEHICLES				
823.	GAS, OIL & GREASE			543	
824.	LEGAL & ACCOUNTING				
825.	PROPERTY TAXES			341	
826.	CONTRIBUTIONS & DONATIONS				
829.	ENTERTAINMENT				
830.	DUES & SUBSCRIPTIONS				
831.	LICENSES				
832.	TRAVEL & RECREATION			752	
839.	RENT				
841.	MISCELLANEOUS			1,331	
843.	POSTAGE				
850.	SUPPLIES				
860.	CHURCH				
862.	MEDICAL EXPENSES			816	
864.	FOOD & MEALS			1,391	
866.	CLOTHING			459	
868.	EDUCATION			639	
A.	TOTAL CASH LIVING EXPENSES		$	8,030	*
760.	LAND PURCHASED				
762.	BUILDINGS PURCHASED				
764.	EQUIPMENT & FURNISHINGS PURCHASED			796	
766.	VEHICLES PURCHASED				
B.	TOTAL HOUSEHOLD & PERSONAL CASH EXPENSE		$	8,826	*
870.	FAMILY USE OF GOODS & SERVICES				
C.	TOTAL HOUSEHOLD CASH & NON-CASH EXPENSE		$	8,826	*

23-00-001
05/24/78

BROWN FURNITURE
YEAR ENDING 12/31/77

TABLE 7. MEASURES OF BUSINESS ORGANIZATION AND EFFICIENCY

A.	BUSINESS SIZE			
B.	AVERAGE BUSINESS INVESTMENT		$	75,466
C.	TOTAL GROSS MARGIN			61,016
D.	YEARLY WORKER EQUIVALENT	3.5		
E.	LABOR EFFICIENCY			
F.	GROSS MARGIN PER WORKER			17,433
G.	TOTAL BUSINESS INVESTMENT PER WORKER			21,562
H.	OVERHEAD			
I.	TOTAL EXPENSES PER $1000 OF GROSS MARGIN			476
J.	TOTAL EXPENSES PER WORKER			8,299
K.	TURNOVER			
L.	TOTAL GROSS MARGIN PER $1000 OF AVG BUSINESS INVENTORY			809
M.	INVENTORY TURNOVER	6.83		
N.	CREDIT CONTROL			
O.	RECEIVABLE TURNOVER	27.93		
P.	COLLECTION PERIOD			12.89
Q.	RATIO ANALYSIS			
R.	PERCENTAGE OF NET OPERATING PROFIT TO NET SALES			20.79
S.	NET SALES TO OWNERS EQUITY		$	3.11
T.	NET SALES TO AVERAGE INVENTORY		$	5.90
U.	NET SALES TO WORKING CAPITAL		$	3.37
V.	RETURN PER HOUR ON OPERATOR & UNPAID FAMILY LABOR		$	12.47
W.	PERCENT RETURN ON BUSINESS INVESTMENT			42.36

```
23-00-001                                             BROWN FURNITURE
05/24/78              01 BEDROOM                      YEAR ENDING 12/31/77

       TABLE 9.01  DEPARTMENTAL INCOME AND EXPENSE STATEMENT

400. INCOME                                                               RATIO
421.    MERCHANDISE SALES                            $    34,850         100.00
475.      NET SALES OF GOODS & SERVICES              $    34,850 *       100.00

500. COST OF GOODS OR SERVICES SOLD
121.    BEGINNING INVENTORY          $     5,600                          16.07
521.    MERCHANDISE PURCHASED             20,261                          58.14
550.    FREIGHT IN COSTS                     197                            .57
561.    SUBLET LABOR                         370                           1.06
  A.    GOODS OR SERVICES AVAILABLE  $    26,428 *                        75.83
121.    ENDING INVENTORY                   4,400                          12.63
598.    COST OF GOODS OR SERVICES SOLD               $    22,028 *        63.21
599.      GROSS PROFIT FROM SALES                    $    12,822 *        36.79

600. EXPENSES
609.    PAID FAMILY LABOR                    100                            .29
610.    SALARIES & WAGES                   2,682                           7.70
611.    PAYROLL TAXES                        156                            .45
612.    ADVERTISING                           92                            .26
613.    HEAT                                 146                            .42
614.    ELECTRICITY                           79                            .23
616.    TELEPHONE                             35                            .10
617.    INSURANCE                            128                            .37
618.    INTEREST                             153                            .44
619.    REPAIR & MAINT. - LAND                20                            .06
620.    REPAIR & MAINT. - BUILDINGS          141                            .40
621.    REPAIR & MAINT. - EQUIP & FIXT        32                            .09
624.    LEGAL & ACCOUNTING                    42                            .12
625.    PROPERTY TAXES                       250                            .72
635.    DEPR-BUILDINGS      $       222                                     .64
636.    DEPR-EQUIP & FIXT   $       129                                     .37
634.      DEPRECIATION TOTAL                 351                           1.01
639.    RENT                                 240                            .69
643.    POSTAGE                                3                            .01
650.    SUPPLIES                              34                            .10
698.      TOTAL EXPENSES & DEDUCTIONS                $     4,684 *        13.44
699.        NET OPERATING PROFIT                     $     8,138 *        23.35

  B. OTHER BUSINESS INCOME
781.    RENTAL INCOME                                        200            .57
397.        NET PROFIT                               $     8,338 *        23.93


  C. SUPPLEMENTARY MANAGEMENT INFORMATION
  D.    TOTAL HOURS OF LABOR REQUIRED                      1,400
  E.    TOTAL INVESTMENT REQUIRED                    $    11,320
  F.    DEPARTMENTAL PROFIT PER WORKER UNIT          $    11,626
  G.    DEPARTMENTAL PROFIT PER $1000 INVESTED       $       719
  H.    DEPARTMENTAL PROFIT PER $100 OF TOTAL COST   $        30
  I.       PERCENTAGE OF NET PROFIT TO NET SALES     $      23.4
```

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

23-00-001 BROWN FURNITURE

05/24/78 06 LIVING RM & DINING RM YEAR ENDING 12/31/77

TABLE 9.02 DEPARTMENTAL INCOME AND EXPENSE STATEMENT

400.	INCOME				RATIO
421.	MERCHANDISE SALES			$ 32,693	100.00
475.	NET SALES OF GOODS & SERVICES			$ 32,693 *	100.00
500.	COST OF GOODS OR SERVICES SOLD				
121.	BEGINNING INVENTORY		$ 8,100		24.78
521.	MERCHANDISE PURCHASED		21,855		66.85
550.	FREIGHT IN COSTS		321		.98
A.	GOODS OR SERVICES AVAILABLE		$ 30,276 *		92.61
121.	ENDING INVENTORY		10,350		31.66
598.	COST OF GOODS OR SERVICES SOLD			$ 19,926 *	60.95
599.	GROSS PROFIT FROM SALES			$ 12,767 *	39.05
600.	EXPENSES				
609.	PAID FAMILY LABOR		100		.31
610.	SALARIES & WAGES		2,682		8.20
611.	PAYROLL TAXES		156		.48
612.	ADVERTISING		152		.46
613.	HEAT		242		.74
614.	ELECTRICITY		131		.40
616.	TELEPHONE		59		.18
617.	INSURANCE		212		.65
618.	INTEREST		248		.76
619.	REPAIR & MAINT. - LAND		35		.11
620.	REPAIR & MAINT. - BUILDINGS		236		.72
621.	REPAIR & MAINT. - EQUIP & FIXT		41		.13
624.	LEGAL & ACCOUNTING		71		.22
625.	PROPERTY TAXES		416		1.27
629.	ENTERTAINMENT & PROMOTION		9		.03
635.	DEPR-BUILDINGS	$ 370			1.13
636.	DEPR-EQUIP & FIXT	$ 129			.39
634.	DEPRECIATION TOTAL		499		1.53
639.	RENT		390		1.19
643.	POSTAGE		6		.02
650.	SUPPLIES		55		.17
698.	TOTAL EXPENSES & DEDUCTIONS			$ 5,740 *	17.56
699.	NET OPERATING PROFIT			$ 7,027 *	21.49
B.	OTHER BUSINESS INCOME				
781.	RENTAL INCOME			200	.61
397.	NET PROFIT			$ 7,227 *	22.11
C.	SUPPLEMENTARY MANAGEMENT INFORMATION				
D.	TOTAL HOURS OF LABOR REQUIRED			1,400	
E.	TOTAL INVESTMENT REQUIRED			$ 18,867	
F.	DEPARTMENTAL PROFIT PER WORKER UNIT			$ 10,039	
G.	DEPARTMENTAL PROFIT PER $1000 INVESTED			$ 372	
H.	DEPARTMENTAL PROFIT PER $100 OF TOTAL COST			$ 27	
I.	PERCENTAGE OF NET PROFIT TO NET SALES			$ 21.5	

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

```
23-00-001                                       BROWN FURNITURE
05/24/78           03 KITCHEN                   YEAR ENDING 12/31/77

        TABLE 9.03  DEPARTMENTAL INCOME AND EXPENSE STATEMENT


400. INCOME                                                            RATIO
421.   MERCHANDISE SALES                            $   32,230        100.00
475.     NET SALES OF GOODS & SERVICES              $   32,230 *      100.00

500. COST OF GOODS OR SERVICES SOLD
121.   BEGINNING INVENTORY          $     7,150                        22.18
521.   MERCHANDISE PURCHASED             16,602                        51.51
550.   FREIGHT IN COSTS                     197                          .61
 A.    GOODS OR SERVICES AVAILABLE  $    23,949 *                      74.31
121.   ENDING INVENTORY                   3,575                        11.09
598.   COST OF GOODS OR SERVICES SOLD               $   20,374 *       63.21
599.     GROSS PROFIT FROM SALES                    $   11,856 *       36.79

600. EXPENSES
609.   PAID FAMILY LABOR                    100                          .31
610.   SALARIES & WAGES                   2,682                         8.32
611.   PAYROLL TAXES                        156                          .48
612.   ADVERTISING                           92                          .29
613.   HEAT                                 146                          .45
614.   ELECTRICITY                           79                          .25
616.   TELEPHONE                             35                          .11
617.   INSURANCE                            128                          .40
618.   INTEREST                             153                          .47
619.   REPAIR & MAINT. - LAND                21                          .07
620.   REPAIR & MAINT. - BUILDINGS          141                          .44
621.   REPAIR & MAINT. - EQUIP & FIXT        32                          .10
624.   LEGAL & ACCOUNTING                    42                          .13
625.   PROPERTY TAXES                       250                          .78
635.   DEPR-BUILDINGS      $      222                                    .69
636.   DEPR-EQUIP & FIXT   $      129                                    .40
634.     DEPRECIATION TOTAL                 351                         1.09
639.   RENT                                 240                          .74
643.   POSTAGE                                3                          .01
650.   SUPPLIES                              34                          .11
698.     TOTAL EXPENSES & DEDUCTIONS                $    4,685 *       14.54
699.       NET OPERATING PROFIT                     $    7,171 *       22.25

 B. OTHER BUSINESS INCOME
781.   RENTAL INCOME                                       200           .62
397.       NET PROFIT                               $    7,371 *       22.87



 C. SUPPLEMENTARY MANAGEMENT INFORMATION
 D.    TOTAL HOURS OF LABOR REQUIRED                     1,400
 E.    TOTAL INVESTMENT REQUIRED                    $   11,320
 F.    DEPARTMENTAL PROFIT PER WORKER UNIT          $   10,244
 G.    DEPARTMENTAL PROFIT PER $1000 INVESTED       $      633
 H.    DEPARTMENTAL PROFIT PER $100 OF TOTAL COST   $       29
 I.       PERCENTAGE OF NET PROFIT TO NET SALES     $     22.2
```

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

23-00-001 BROWN FURNITURE
05/24/78 04 MISC YEAR ENDING 12/31/77

TABLE 9.04 DEPARTMENTAL INCOME AND EXPENSE STATEMENT

					RATIO
400.	INCOME				RATIO
421.	MERCHANDISE SALES			$ 37,099	100.00
475.	NET SALES OF GOODS & SERVICES			$ 37,099 *	100.00
500.	COST OF GOODS OR SERVICES SOLD				
121.	BEGINNING INVENTORY		$ 6,210		16.74
521.	MERCHANDISE PURCHASED		20,935		56.43
550.	FREIGHT IN COSTS		197		.53
A.	GOODS OR SERVICES AVAILABLE		$ 27,342 *		73.70
121.	ENDING INVENTORY		2,415		6.51
598.	COST OF GOODS OR SERVICES SOLD			$ 24,927 *	67.19
599.	GROSS PROFIT FROM SALES			$ 12,172 *	32.81
600.	EXPENSES				
609.	PAID FAMILY LABOR		100		.27
610.	SALARIES & WAGES		2,682		7.23
611.	PAYROLL TAXES		156		.42
612.	ADVERTISING		92		.25
613.	HEAT		146		.39
614.	ELECTRICITY		79		.21
616.	TELEPHONE		35		.09
617.	INSURANCE		128		.35
618.	INTEREST		153		.41
619.	REPAIR & MAINT. - LAND		21		.06
620.	REPAIR & MAINT. - BUILDINGS		141		.38
621.	REPAIR & MAINT. - EQUIP & FIXT		32		.09
624.	LEGAL & ACCOUNTING		42		.11
625.	PROPERTY TAXES		249		.67
635.	DEPR-BUILDINGS	$ 222			.60
636.	DEPR-EQUIP & FIXT	$ 129			.35
634.	DEPRECIATION TOTAL		351		.95
639.	RENT		240		.65
643.	POSTAGE		3		.01
650.	SUPPLIES		34		.09
698.	TOTAL EXPENSES & DEDUCTIONS			$ 4,684 *	12.63
699.	NET OPERATING PROFIT			$ 7,488 *	20.18
B.	OTHER BUSINESS INCOME				
397.	NET PROFIT			$ 7,488 *	20.18

C.	SUPPLEMENTARY MANAGEMENT INFORMATION	
D.	TOTAL HOURS OF LABOR REQUIRED	1,400
E.	TOTAL INVESTMENT REQUIRED	$ 11,320
F.	DEPARTMENTAL PROFIT PER WORKER UNIT	$ 10,697
G.	DEPARTMENTAL PROFIT PER $1000 INVESTED	$ 661
H.	DEPARTMENTAL PROFIT PER $100 OF TOTAL COST	$ 25
I.	PERCENTAGE OF NET PROFIT TO NET SALES	$ 20.2

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

```
23-00-001                                                BROWN FURNITURE
05/24/78              05 USED                            YEAR ENDING 12/31/77

       TABLE 9.05  DEPARTMENTAL INCOME AND EXPENSE STATEMENT


400. INCOME                                                                  RATIO
421.   MERCHANDISE SALES                                 $   15,235         100.00
475.     NET SALES OF GOODS & SERVICES                   $   15,235 *       100.00

500. COST OF GOODS OR SERVICES SOLD
121.   BEGINNING INVENTORY           $       2,550                           16.74
521.   MERCHANDISE PURCHASED                 4,445                           29.16
550.   FREIGHT IN COSTS                        322                            2.11
  A.   GOODS OR SERVICES AVAILABLE   $       7,317 *                         48.03
121.   ENDING INVENTORY                      1,785                           11.72
598.   COST OF GOODS OR SERVICES SOLD                    $    5,532 *        36.31
599.     GROSS PROFIT FROM SALES                         $    9,703 *        63.69

600. EXPENSES
609.   PAID FAMILY LABOR                        75                             .49
610.   SALARIES & WAGES                      2,012                           13.21
611.   PAYROLL TAXES                           117                             .77
612.   ADVERTISING                             152                            1.00
613.   HEAT                                    242                            1.59
614.   ELECTRICITY                             131                             .86
616.   TELEPHONE                                59                             .39
617.   INSURANCE                               212                            1.39
618.   INTEREST                                249                            1.63
619.   REPAIR & MAINT. - LAND                   35                             .23
620.   REPAIR & MAINT. - BUILDINGS             236                            1.55
621.   REPAIR & MAINT. - EQUIP & FIXT           34                             .22
624.   LEGAL & ACCOUNTING                       71                             .47
625.   PROPERTY TAXES                          416                            2.73
635.   DEPR-BUILDINGS      $       370                                        2.43
636.   DEPR-EQUIP & FIXT   $       128                                         .84
634.     DEPRECIATION TOTAL                    498                            3.27
639.   RENT                                    390                            2.56
643.   POSTAGE                                   3                             .02
650.   SUPPLIES                                 57                             .37
698.     TOTAL EXPENSES & DEDUCTIONS                     $    4,989 *        32.75
699.       NET OPERATING PROFIT                          $    4,714 *        30.94

  B. OTHER BUSINESS INCOME
397.       NET PROFIT                                    $    4,714 *        30.94



  C. SUPPLEMENTARY MANAGEMENT INFORMATION
  D.   TOTAL HOURS OF LABOR REQUIRED                          1,050
  E.   TOTAL INVESTMENT REQUIRED                         $   18,867
  F.   DEPARTMENTAL PROFIT PER WORKER UNIT               $    9,428
  G.   DEPARTMENTAL PROFIT PER $1000 INVESTED            $      250
  H.   DEPARTMENTAL PROFIT PER $100 OF TOTAL COST        $       45
  I.      PERCENTAGE OF NET PROFIT TO NET SALES          $     30.9
```

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.

23-00-001 BROWN FURNITURE
05/24/76 06 TRUCKING SERVICE YEAR ENDING 12/31/77

TABLE 9.06 DEPARTMENTAL INCOME AND EXPENSE STATEMENT

400.	INCOME				RATIO
460.	CUSTOMER LABOR			1,696	100.00
475.	NET SALES OF GOODS & SERVICES			$ 1,696 *	100.00
500.	COST OF GOODS OR SERVICES SOLD				
599.	GROSS PROFIT FROM SALES			$ 1,696 *	100.00
600.	EXPENSES				
609.	PAID FAMILY LABOR		25		1.47
610.	SALARIES & WAGES		672		39.62
611.	PAYROLL TAXES		39		2.30
612.	ADVERTISING		30		1.77
613.	HEAT		49		2.89
614.	ELECTRICITY		28		1.65
616.	TELEPHONE		13		.77
617.	INSURANCE		42		2.48
618.	INTEREST		500		29.48
619.	REPAIR & MAINT. - LAND		8		.47
620.	REPAIR & MAINT. - BUILDINGS		47		2.77
621.	REPAIR & MAINT. - EQUIP & FIXT		7		.41
622.	REPAIR & MAINT. - VEHICLES		499		29.42
623.	GAS, OIL & GREASE		1,010		59.55
624.	LEGAL & ACCOUNTING		15		.88
625.	PROPERTY TAXES		83		4.89
631.	LICENSES		193		11.38
635.	DEPR-BUILDINGS	$ 74			4.36
637.	DEPR-VEHICLES	$ 930			54.83
634.	DEPRECIATION TOTAL		1,004		59.20
698.	TOTAL EXPENSES & DEDUCTIONS			$ 4,264 *	251.42
699.	NET OPERATING PROFIT			-$ 2,568 *	151.42-
B.	OTHER BUSINESS INCOME				
397.	NET PROFIT			-$ 2,568 *	151.42-
C.	SUPPLEMENTARY MANAGEMENT INFORMATION				
D.	TOTAL HOURS OF LABOR REQUIRED			350	
E.	TOTAL INVESTMENT REQUIRED			$ 3,773	
F.	DEPARTMENTAL PROFIT PER WORKER UNIT			-$ 12,840	
G.	DEPARTMENTAL PROFIT PER $1000 INVESTED			-$ 681	
H.	DEPARTMENTAL PROFIT PER $100 OF TOTAL COST			-$ 60	
I.	PERCENTAGE OF NET PROFIT TO NET SALES			-$ 151.4	

PREPARED BY SPECIALIZED DATA SYSTEMS, INC.